



2026 ANNUAL BUDGET



Jan. 1, 2026-Dec. 31, 2026

City of Wheaton, Illinois
Annual Budget
Calendar Year 2026
January 1, 2026 - December 31, 2026



303 West Wesley Street
Wheaton, Illinois 60187

City of Wheaton, Illinois
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**City of Wheaton
Principal Officials
Calendar Year 2026 Budget**

Mayor

Philip Suess
(Term Expires May 2027)

City Council

Leah Brice, East District
(Term Expires May 2029)

Lynn Robbins, West District
(Term Expires May 2029)

Erica Bray-Parker, At-Large
(Term Expires May 2027)

Bradley Clousing, At-Large
(Term Expires May 2027)

Scott Brown, North District
(Term Expires May 2029)

Scott Weller, South District
(Term Expires May 2029)

Appointed

Robert Lehnhardt
Andrea Rosedale

City Treasurer
City Clerk

Administration

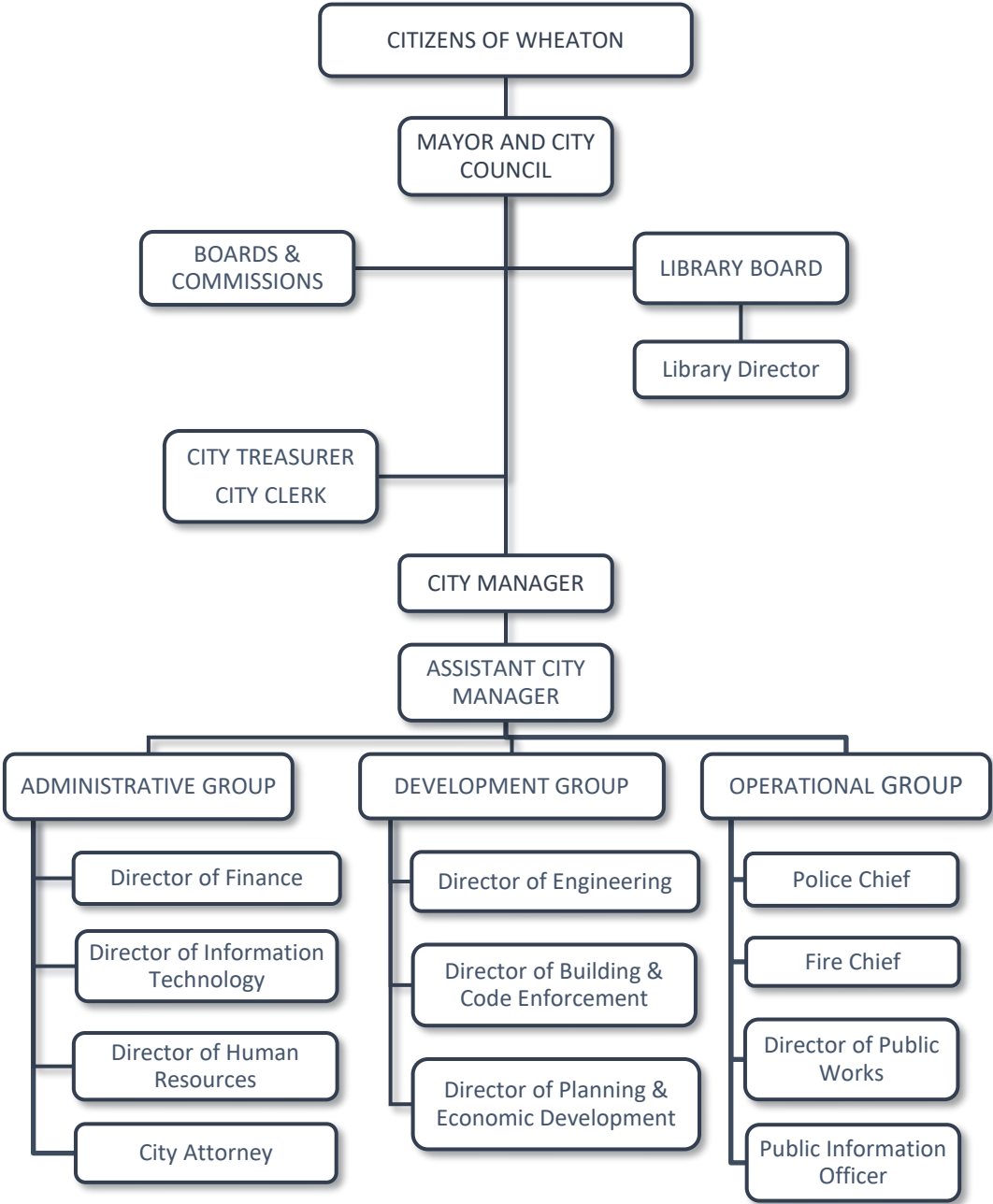
Michael Dzugan
William Kolschowsky

City Manager
Assistant City Manager

Department Heads

Robert Lehnhardt	Director of Finance
Princeton Youker	Police Chief
Robert Brill	Fire Chief
Joseph Tebrugge	Director of Engineering
Vincent Laoang	Director of Public Works
Patrick Keegan	Director of Information Technology
Jim Kozik	Director of Planning and Economic Development
Thomas Corrigan	Director of Building and Code Enforcement
Holly Schulz	Director of Human Resources
Susan Bishel	Public Information Officer
Dawn Didier	City Attorney

City of Wheaton
Organizational Chart
Calendar Year 2026 Budget





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Wheaton
Illinois**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrell

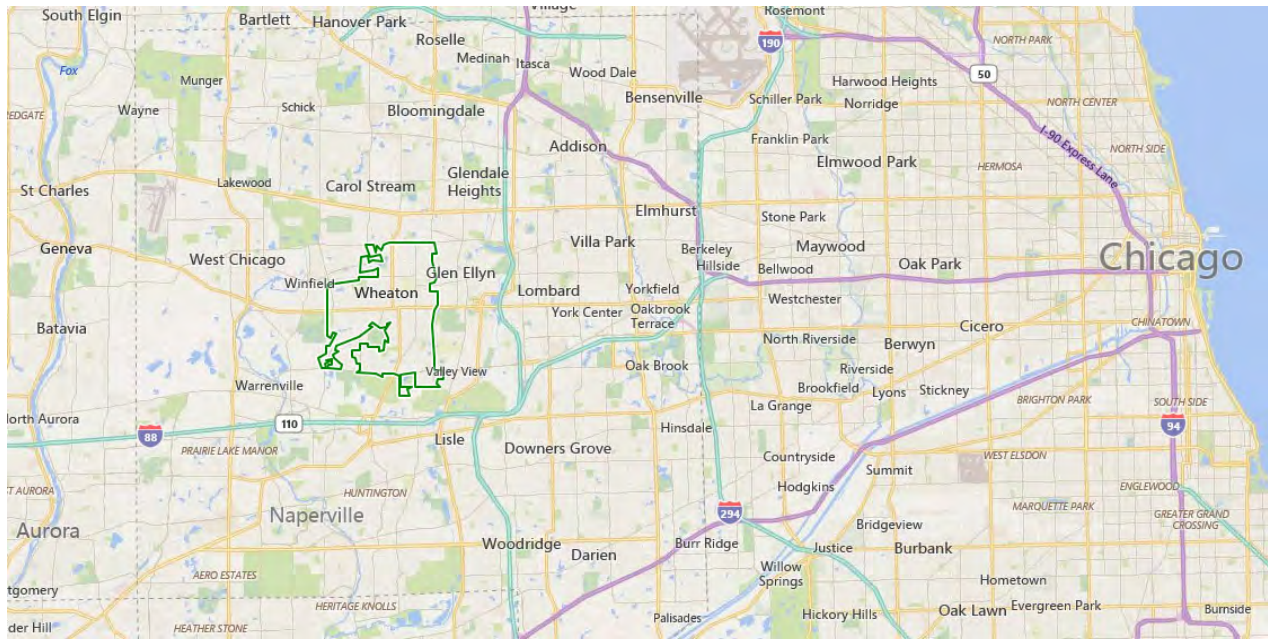
Executive Director

City of Wheaton, Illinois

Community Profile

Calendar Year 2026 Budget

The City of Wheaton is located approximately 25 miles west of Chicago in DuPage County and has a land area of 11.20 square miles. The 2020 U.S. Census Bureau certified Wheaton's population at 53,970. In 2021, Standard & Poor's assigned a rating of AAA to the City's 2021 taxable general obligation bonds. The AAA rating reflects the City's very strong economy, very strong financial policies and practices, strong budgetary performance and flexibility, and very strong liquidity.



City Government

The City of Wheaton was incorporated in 1859. It is a home-rule community as defined under the 1970 Illinois Constitution. The governing body of the City is composed of six City Council members, of which four are elected from districts and two, plus the Mayor, are elected at-large, all with staggered four-year terms. City Council appoints a City Manager, City Clerk, and City Treasurer. Since 1961, the City has operated under the Council-Manager form of government, with the City Manager responsible for the daily operations and staffing of the City.

The Wheaton Public Library is a discreetly presented component unit of the City, with a library board appointed by the City Council, which sets policy and develops a budget for approval by the City Council.

City Services

The City provides a full range of services, including public safety (police and fire protection); the construction and maintenance of streets and infrastructure; social and cultural services; water treatment and distribution; planning and zoning; and general administrative services. The City operates a public access cable television facility that produces community programs. The City owns a water distribution and wastewater collection system with sewerage treatment services provided by either the Wheaton Sanitary District or DuPage County. As a member of the DuPage Water Commission, the City began receiving Lake Michigan water in 1992.

The City has 304.80 full-time equivalent employees, including 70 sworn police officers and 39 sworn firefighters. The Fire Department operates out of three stations and contracts with a private provider for emergency medical services. The City's fire department has an ISO Class 2 rating.

City of Wheaton, Illinois

Community Profile

Calendar Year 2026 Budget

City History

A glimpse into Wheaton’s history begins with its founders, Erastus Gary, Jesse Wheaton, and Warren Wheaton. The trio traveled west from New England and claimed hundreds of acres of land in northeastern Illinois in 1837 and 1838, which is where they began to lay important cornerstones for what would become the City of Wheaton. In a strategic move, they offered the budding railroad several miles of free right-of-way through the growing area. Rail workers posted a sign, Wheaton Depot, giving the community its name. The founders gave away land surrounding the station to those who were willing to immediately build. The region began to prosper, and Wheaton was incorporated as a village in 1859 with Warren Wheaton serving as its first president. He donated a parcel of land to the Illinois Institute, which was renamed Wheaton College in his honor. The historic campus of this nationally accredited college remains an important community fixture nearly 150 years later. In 1867, the Wheaton brothers led a successful campaign to move the DuPage County government seat from Naperville to Wheaton. A referendum vote approved the move by a narrow margin of 1,686 to 1,635. In present-day Wheaton, the complex on the west side of town acts as the central hub for the DuPage County government. Many landmarks from Wheaton’s past still exist today as reminders of its distinctive history and culture. Wheaton’s roots can be seen in the presence of the railroad, former county courthouse, and Wheaton College, which remain integral parts of the community.

Community Overview

Residents and visitors are drawn to the blend of big-city comforts and small-town charm that makes Wheaton an excellent place to live, work, shop, and play. From its top-ranked schools and picturesque downtown to its historic neighborhoods and dynamic community, Wheaton is a comfortable place to call home. The City of Wheaton earned recognition from Money Magazine in its 2018 Top 100 Best Places to Live rankings, earning the No. 1 spot in Illinois and No. 27 in the nation. Among the features highlighted in Money Magazine were the authentic character of the downtown, outstanding schools, and community events.

Culture and recreation activities include the Wheaton Public Library, offering quality services ranging from special children's events to unique adult programs. The Wheaton Park District has 52 park sites totaling more than 800 acres. The Arrowhead Golf Club, Rice Pool and Water Park, Cosley Zoo, Clocktower Mini Golf, and Skate Park are a glimpse of Wheaton's abundance of recreational activities for citizens of all ages. The district offers more than 1,600 early childhood, teen, adult, and senior programs, and hosts more than 85,000 people at annual special events. Each year, the City and local organizations hold family-oriented festivals and hometown parades that contribute to the spirit of Wheaton.

Education

Among the reasons why people are drawn to Wheaton are the schools, which have received state and national recognition. Based on the U.S. Department of Education analysis, the 2025 Niche Best School District ranking placed Community Unit School District No. 200 18th in Illinois for the overall school district. Most of Wheaton is served by Community Unit School District No. 200, which encompasses 60% of the City. Elementary School District 41, Elementary School District 89, and High School District 87 serve students in the City. The City is also home to four private elementary schools and one private high school.

The City and adjacent communities have several noteworthy institutions of higher education. Wheaton College is a private, residential, and interdenominational Christian liberal arts college, located in the City since its founding in 1860. Wheaton College offers both graduate and undergraduate degrees. U.S. News & World Report ranked Wheaton College 56th in its list of National Liberal Arts Colleges.

The Illinois Institute of Technology (IIT) has a branch campus, the Daniel F. and Ada L. Rice Campus, in the City. IIT is a private, technology-focused research university offering undergraduate and graduate degrees in engineering, science, architecture, business, design, human sciences, applied technology, and law. The College of DuPage (COD) is located just outside the City’s eastern boundary in Glen Ellyn. COD is the largest community college in Illinois and the second largest among the state’s public colleges and universities.

City of Wheaton, Illinois

Community Profile

Calendar Year 2026 Budget

Transportation

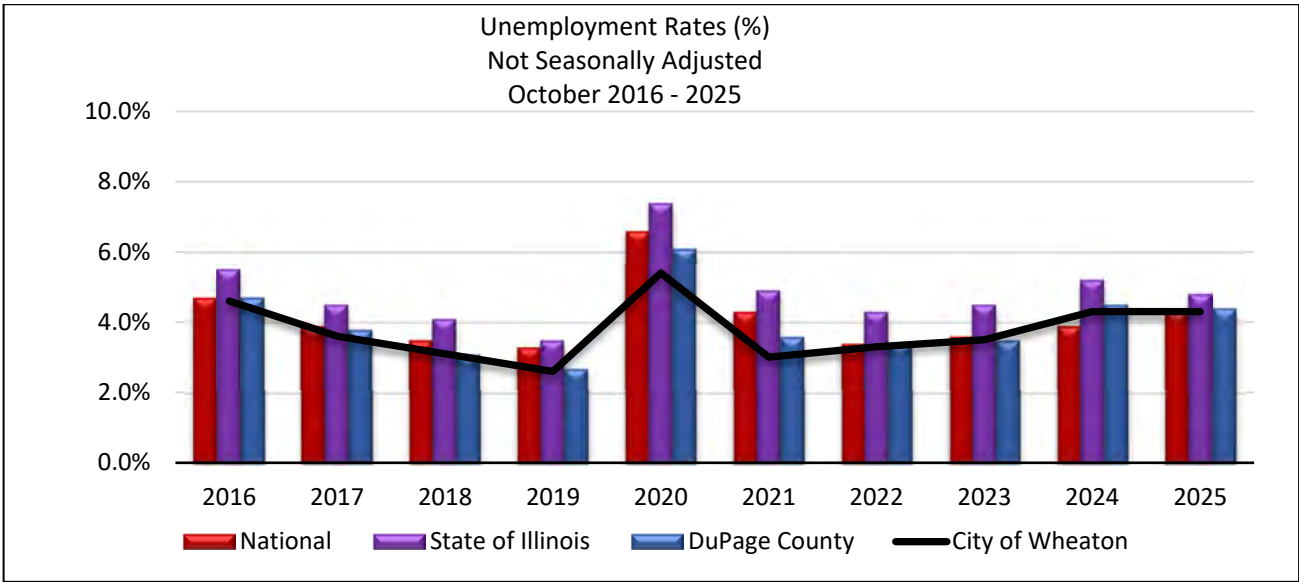
The City has a variety of transportation options for residents, businesses, and visitors. Wheaton is 45 minutes away from Chicago’s two major airports, Chicago O’Hare International Airport and Chicago Midway International Airport. The City has two local train stations for commuters traveling to downtown Chicago on the Metra Union Pacific West Line. The City also provides easy access to the Interstate Highway System, which includes Interstate 90 Eisenhower Expressway, Interstate 88 Ronald Reagan Tollway, Interstate 355 North-South Tollway, and Interstate 55. Pace Suburban Bus service provides transportation to the train stations and other locations throughout the suburbs.

Community Economic Profile

The City is primarily residential with supporting commercial activity and limited industrial/manufacturing activity. The City’s proximity to the I-88 east-west corridor, a region of commerce and industry located along Interstate 88 in the Chicago metropolitan area, has enhanced area job opportunities and economic development. The corridor is home to the headquarters or regional centers for many Fortune 1000 companies, several offices, industrial parks, colleges and universities, research and scientific institutions, medical centers, government centers, and abundant shopping, dining, lodging, and entertainment amenities. The I-88 east-west corridor is one of the principal economic centers in suburban Chicago. Commercial and retail development in the City over the last several years has enhanced the City’s commercial base. The City has limited potential for future annexation and estimates its existing land area is at least 98% built out. However, the City continues to be committed to revitalizing downtown Wheaton to offer its residents and visitors a unique variety of retail and dining experiences and to create a thriving heart of Wheaton. The City created tax increment financing (TIF) districts in downtown Wheaton to help redevelop the area and attract new businesses. The funds that the City allocates to redevelopment projects are recouped over time through increased tax revenues resulting from higher-valued developed properties.

Unemployment Rates

As of October 2025, the City's unemployment rate stood at 4.3%, nearly identical to DuPage County (4.4%) and matching the national rate (4.3%). The City is also slightly outperforming the state rate of 4.8%. The City's rate has historically been below the national and state rates. The chart below highlights the City's unemployment rates for October each year since 2016.

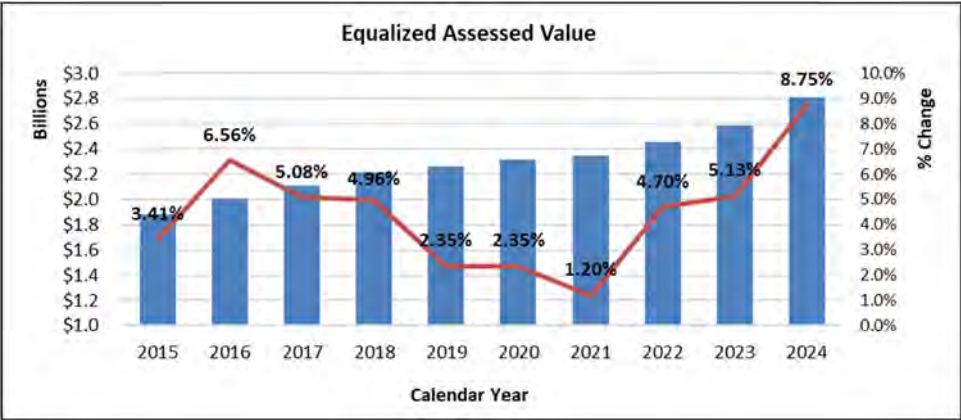


Source: U.S. Department of Labor, Bureau of Labor Statistics.

City of Wheaton, Illinois
Community Profile
Calendar Year 2026 Budget

Equalized Assessed Valuation

The Equalized Assessed Valuation (EAV) of property in Wheaton increased \$226.1 million (or 8.75%) to \$2.8 billion for 2024. Residential properties account for \$2.3 billion (or 83.0%) of the total EAV, with Commercial property comprising \$464.3 million (or 16.5%), Industrial property at \$10.4 million (or 0.4%), and Railroad at \$2.4 million (or 0.1%).



2024 EAV by Property Type		
Type	Amount	% of Total
Residential	\$ 2,331,818,261	83.0%
Commercial	464,347,338	16.5%
Industrial	10,369,138	0.4%
Railroad	2,377,763	0.1%
Total	\$ 2,808,912,500	100.0%

Principal Property Taxpayers and Employers

Every effort has been made to seek out and report the largest taxpayers and employers. However, many of the taxpayers listed contain multiple parcels, and some parcels and their valuations may have been overlooked. The 2024 EAV is the most current available.

Principal Property Taxpayers
2024

Taxpayer	Taxable Assessed Value	% of Total Assessed Valuation
FPA6 Wheaton Center LLC	\$ 43,943,380	1.55%
Wilson Danada LLC	34,000,010	1.20%
Wheaton Multifamily Exchange	27,157,284	0.96%
Wyndemere	23,995,740	0.84%
TGM Retreat Danada	21,666,670	0.76%
CH Realty X-DLC	18,458,772	0.65%
Redwood Briarbrook	16,192,630	0.57%
Danada East Retail	12,737,293	0.45%
JVM Realty Corporation	12,349,354	0.43%
TSW 2015	11,513,874	0.40%

Source: DuPage County Clerk

Principal Employers
2024

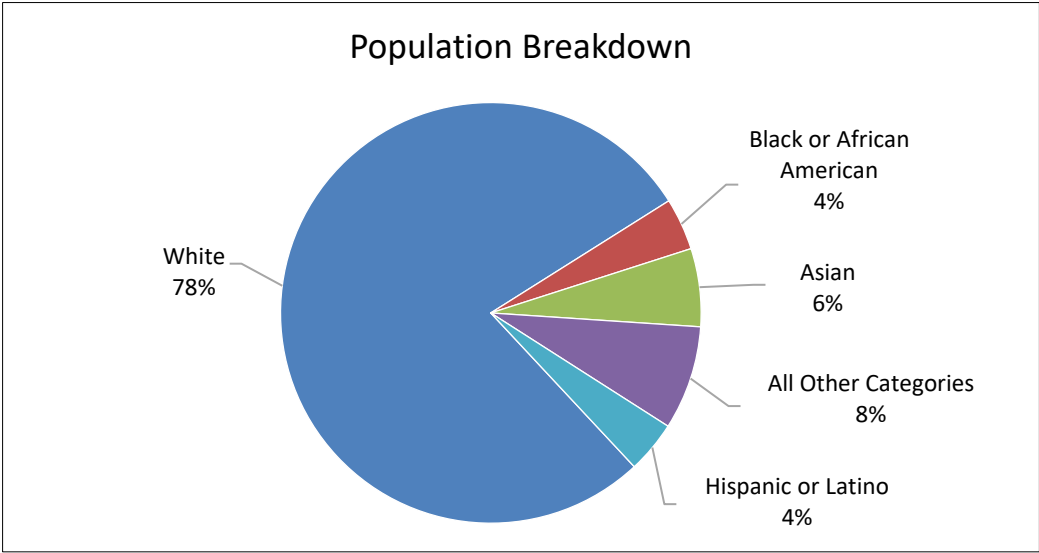
Employer	No. of Employees	% of Total City Employment
DuPage County	3,007	11.0%
Community Unit School Dist. 200	1,782	6.5%
Wheaton College	781	2.9%
First Trust Partners	647	2.4%
Marianjoy Rehab Hospital	544	2.0%
Wheaton Park District	481	1.8%
Jewel/Osco – 2 Stores	343	1.3%
City of Wheaton	333	1.2%
DuPage Forest Preserve District	320	1.2%
Wyndemere Senior Living	281	1.0%

Source: City phone canvas of employers, financial reports

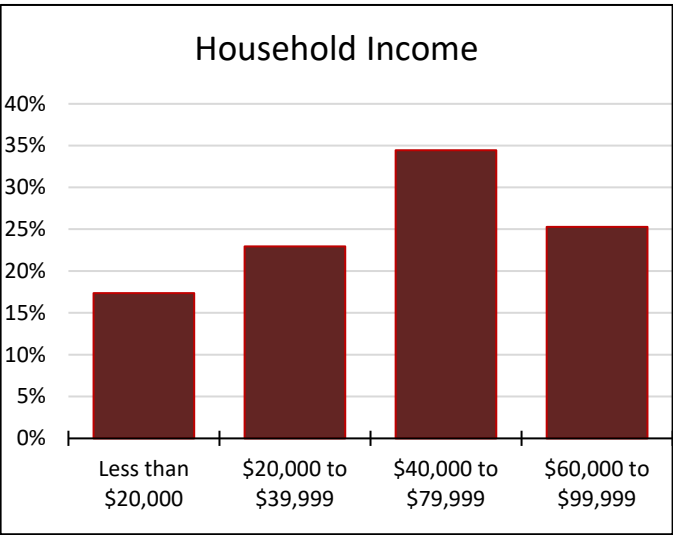
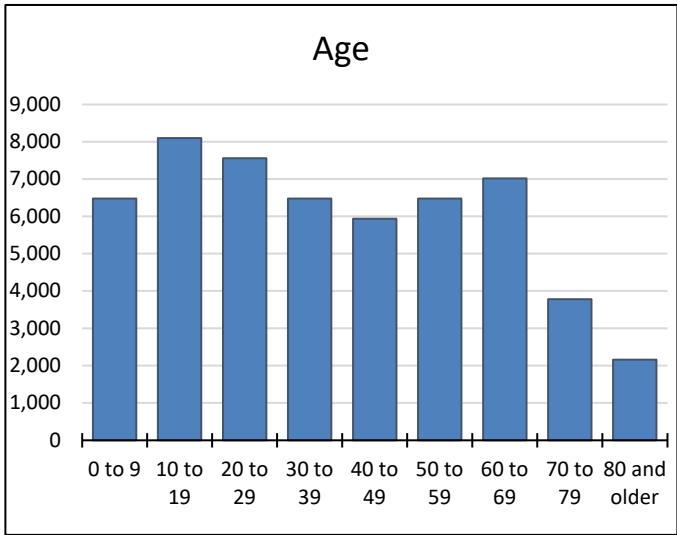
City of Wheaton, Illinois
Community Profile
Calendar Year 2026 Budget

City General Population Characteristics

Population: 53,970	Median Age: 37.6	Bachelor's Degree or Higher: 66.4%	Total Households: 20,695	Median Income: \$119,566	Median Home Value: \$447,700



Source: US Census Bureau



December 15, 2025

The Honorable Mayor and City Council
City Manager
Residents of the City of Wheaton

The Calendar Year 2026 (2026) Budget is hereby presented for the fiscal year January 1, 2026 to December 31, 2026. The annual budget is the policy document that sets the financial course for the City and defines the services we provide to the community. State law requires the City Council to annually adopt a budget prior to the start of each fiscal year and restricts the spending authority for all City departments to the adopted budget. The following principles guide the planning and spending decisions for the annual budget:

- Provide the community with a high level of essential municipal services including police protection, fire protection, public works, safe drinking water, and sewer transportation.
- Provide safety and security for the City's residents.
- Provide for development and redevelopment in the City.
- Provide long-term funding for improvements to the City's infrastructure and municipal facilities.
- Provide financial responsibility by managing the City's finances given the economic climate.

Strategic Planning and Budget Development

2026 Budget Development. The City's budget is carefully developed through a detailed analysis of our financial position and the needs of the community, ensuring a balanced and sustainable approach. Prudent expenditure management enables the City to maintain current service levels, programs, and invest in infrastructure. Notably, the City is among only 19 municipalities in Illinois and 458 across the U.S. to achieve a 'AAA' rating from Standard and Poor's Global Ratings. 'AAA' is the highest credit rating and reflects the City's very strong economy, very strong financial policies and practices, strong budgetary performance and flexibility, and very strong liquidity.

Strategic Plan. The City's Strategic Plan provides a long-range framework to guide decision-making for the City Council and staff, shaping both current and future budgets. This plan, detailed later in the budget, consists of 5 key priorities: Financial Stability, Enhanced Infrastructure, Responsive & Efficient Services, Community Safety, and Environmental Sustainability. The 2026 Budget aligns with these priorities, incorporating specific departmental action items to advance the City's strategic goals.

Revenues and Expenditures. A key issue for the City in recent and upcoming budgets is that revenue growth has not kept pace with increases in operating and capital costs. Since the pandemic, operating and capital costs have risen considerably due to global supply chain disruptions, high inflation, and increased energy costs.

WHEATON MAYOR PHILIP J. SUESS



CITY MANAGER MICHAEL DZUGAN

CITY COUNCIL: ERICA BRAY-PARKER | LEAH BRICE | SCOTT BROWN | BRADLEY CLOUSING | LYNN ROBBINS | SCOTT WELLER

City of Wheaton, Illinois
Transmittal Letter
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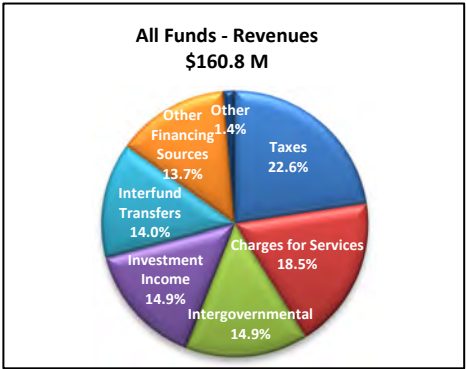
Infrastructure. The City faces ongoing challenges in addressing its infrastructure needs. The City continuously balances infrastructure investments and operating costs with the revenues available to support these expenditures. Fortunately, since 2021, the City had been able to fund several infrastructure projects with \$11.0 million in grants, including \$4.9 million from the 2021 American Rescue Plan Act (ARPA) and \$3.5 million from Rebuild Illinois. The City actively seeks grant funding for projects; however, they have become increasingly competitive to secure.

The City updates its five-year Capital Improvement Plan (CIP) annually, serving as a strategic framework for the City Council, City Manager, and residents to discuss long-term capital priorities and identify funding sources. Its goal is to maintain the City's infrastructure – including roads, water systems, sidewalks, bridges, stormwater, wastewater systems, and public facilities – at a high standard, thereby supporting quality of life, economic development, and public safety both now and in the future. Infrastructure studies guide the development of projects included in the 2026 budget.

2026 Budget Overview

2026 Revenues

Total revenues for the 2026 budget are projected at \$160.8 million, representing an increase of \$19.9 million (or 14.1%) compared to the 2025 projections. This increase is attributed to the inclusion of preliminary project and financing costs for a \$21.9 million general obligation bond issuance, which aims to fund the Police Station Remodel (\$11.2 million) and the replacement of Fire Station #39 (\$10.0 million).



To cover the debt service on the 2026 bonds, revenues reflect a 3.0% increase in the property tax levy, an increase in the local sales tax rate from 1.00% to 1.25%, and increase in the natural gas use utility tax from \$0.03 to \$0.05 per therm. These changes are estimated to generate an additional \$1.9 million in revenue. The City has not raised the property tax levy in over six years, nor the local sales tax rate and the natural gas utility tax in over 15 years.

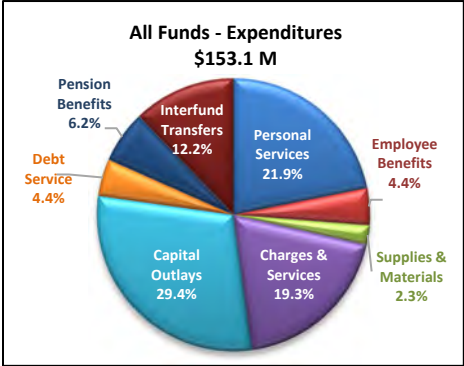
The water rates reflect a scheduled increase based on the 2024 Water Rate Study. Additionally, the City passed an ordinance for the 1% Grocery Sales Tax to keep this revenue source, which generates about \$2.2 million annually, since the State eliminated the statewide 1% grocery tax effective January 1, 2026. This revenue source supports crucial services such as public safety, public works, and capital improvements.

2026 Expenditures

Total expenditures for 2026 are estimated at \$153.1 million, an increase of \$24.2 million (or 18.8%) compared to the 2025 projections. The budget dedicates \$45.0 million to capital improvements, which

City of Wheaton, Illinois
Transmittal Letter
Calendar Year 2026 Budget

accounts for 29.4% of total expenditures, reflecting the City's ongoing commitment to maintaining high-quality infrastructure. Some of the City's enterprise, capital projects, internal service, and replacement funds are projected to reflect planned deficit spending, primarily due to the timing of capital project expenditures and the use of fund balance reserves. The City has strategically accumulated reserves over the years to support critical infrastructure and capital projects, thereby reducing the necessity to issue new debt.



In addition, 2026 expenditures reflect the elimination of three (3) full-time positions, increased employer pension costs, higher health and liability insurance expenses, and inflation-based adjustments in certain operating accounts.

2026 Strategic Goals

For 2026, some of the noteworthy goals set forth in the budget are:

Strategic Priority 1: Financial Stability.

- Achieve goal of 40% of General Fund operating expenditures are in reserve.
- Complete annual update of the Capital Improvement Plan (CIP) and five-year projections for major operating funds.
- Complete negotiations on four (4) Collective Bargaining Agreements expiring in 2026.
- Complete comprehensive review and update of the City's Zoning Ordinance.

Strategic Priority 2: Enhanced Infrastructure.

- Secure financing for the Police Station Remodel (\$11.2 million) and replacement of Fire Station #39 (\$10.0 million).
- Complete the 2026 Road, Sewer, and Water Rehabilitation Program. A total of \$3.9 million is budgeted in the Motor Fuel Tax Fund, Capital Projects Fund, Water Fund, Sanitary Sewer Fund, and Storm Sewer Fund.
- Complete the 2026 New Sidewalk Program (\$2.0 million) and Sidewalk Replacement Program (\$0.3 million).
- Complete the Water Main Replacement Program (\$1.9 million) and Lead Service Line Replacement Program (\$0.5 million) in the Water Fund.
- Complete the Basin 3 & 4 Discharge Improvements Project (\$3.6 million), Blacksmith Lift Station Wetwell Rehabilitation Project (\$0.3 million), and Albright Lift Station Rehabilitation Project (\$0.3 million) in the Sanitary Sewer Fund.

Strategic Priority 3: Responsive and Efficient Services.

- Implement an online system for customers to submit service requests related to property maintenance (Building & Code Enforcement Department).
- Perform assessment of the City's two (2) parking citation platforms and identify potential opportunities for consolidation (Police Department).

Strategic Priority 4: Community Safety.

- Prepare a School Traffic Analysis Report for four (4) elementary schools (Engineering Department).
- Conduct a Traffic Calming Study for at least one location in the City (Engineering Department).

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- Perform review and update of the City's Continuity of Operations, Continuity of Government, and Emergency Operation Plans (Fire Department).

Strategic Priority 5: Environmental Sustainability.

- Evaluate strategies to reduce non-revenue water to comply with the Illinois Department of Natural Resources' Lake Michigan water allocation requirement of maintaining non-revenue water below 10% (Public Works Water Division).
- Replace High Pressure Sodium streetlight fixtures with energy-efficient LED fixtures as part of a multi-year replacement project (Public Works Street Division).

2026 Budget-All Funds

The 2026 budget for all the City's Funds is projected to have revenues exceeding expenditures by \$7.7 million.

Compared to 2025 Projected, total 2026 revenues increase by \$19.9 million (or 14.1%) to \$160.8 million, attributable to \$21.9 million in Other Financing Sources. The City is planning to issue \$21.9 million in general obligation bonds in 2026. Operating revenues increase by \$0.8 million (or 0.9%) to \$92.2 million. Investment income is budgeted at \$24.0 million, with the Police & Fire Pension Plans accounting for \$21.2 million (or 88.1%) of total investment income. Interfund Transfers revenues decrease by \$3.5 million (or -13.5%) from \$26.0 million to \$22.5 million.

Revenues	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$	%
Operating	\$ 89,770,040	\$ 91,413,774	\$ 92,234,720	\$ 820,946	0.9%
Investment Income	17,283,125	23,304,488	24,020,255	715,767	3.1%
Interfund Transfers	21,508,001	25,995,100	22,479,951	(3,515,149)	-13.5%
Other Financing Sources	-	200,000	22,100,000	21,900,000	10950.0%
Total Revenues	\$ 128,561,166	\$ 140,913,362	\$ 160,834,926	\$ 19,921,564	14.1%
Expenditures					
Operating	\$ 83,793,045	\$ 87,217,753	\$ 89,445,244	\$ 2,227,491	2.6%
Interfund Transfers	17,733,027	22,220,126	18,618,188	(3,601,938)	-16.2%
Capital	30,987,524	19,463,935	45,045,267	25,581,332	131.4%
Total Expenditures	\$ 132,513,596	\$ 128,901,814	\$ 153,108,699	\$ 24,206,885	18.8%
Revenues Over/(Under)					
Expenditures	\$ (3,952,430)	\$ 12,011,548	\$ 7,726,227		

2026 total expenditures increase by \$24.2 million (or 18.8%), primarily due to capital expenditures. Operating expenditures increase by \$2.2 million (or 2.6%) to \$89.4 million and Interfund Transfers expenditures decrease by \$3.6 million (or -16.2%) from \$22.2 million to \$18.6 million. Capital expenditures increase by \$25.6 million (or 131.4%) from \$19.5 million to \$45.1 million, attributable to \$21.2 million for the Police Station Remodel and the replacement of Fire Station #39 projects.

2026 Revenues-All Funds

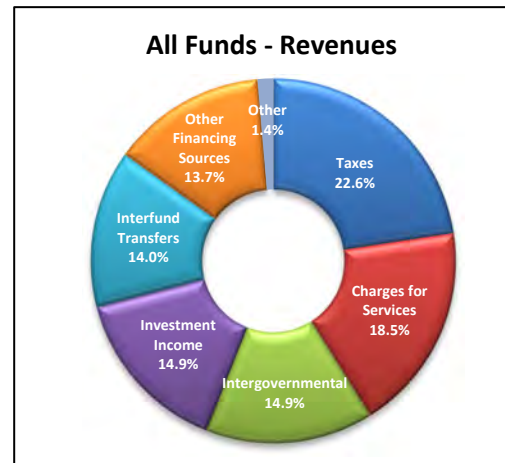
Total revenues for 2026 in all funds are estimated at \$160.8 million, an increase of \$19.9 million (or 14.1%) compared to 2025 Projected.

- Taxes** of \$36.3 million are the City's largest revenue source, accounting for 22.6% of total revenues. Tax revenues consist of property taxes (\$24.3 million), local sales tax (\$7.5 million), utility taxes (\$3.6 million), and real estate transfer taxes (\$0.9 million). Taxes are estimated to increase by \$2.1 million (or 6.2%) compared to 2025 Projected, due to increases in local sales tax (\$1.0 million), property taxes (\$0.7 million), and utility taxes (\$0.5 million).

Revenues	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$	%
Taxes	\$ 33,207,825	\$ 34,189,715	\$ 36,312,820	\$ 2,123,105	6.2%
Intergovernmental	24,390,634	24,927,612	24,007,236	(920,376)	-3.7%
Licenses	171,965	191,250	191,250	-	0.0%
Permits	899,879	850,150	859,050	8,900	1.0%
Charges for Services	29,579,327	29,199,558	29,729,279	529,721	1.8%
Fines and Forfeits	594,600	562,972	518,000	(44,972)	-8.0%
Investment Income	17,283,125	23,304,488	24,020,255	715,767	3.1%
Miscellaneous	925,810	1,492,517	617,085	(875,432)	-58.7%
Other Financing Sources	-	200,000	22,100,000	21,900,000	10950.0%
Interfund Transfers	21,508,001	25,995,100	22,479,951	(3,515,149)	-13.5%
Total Revenues	\$ 128,561,166	\$ 140,913,362	\$ 160,834,926	\$ 19,921,564	14.1%

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- **Charges for Services** represent the second largest revenue source, totaling \$29.7 million (or 18.5%) of overall revenues. This category is primarily driven by user fees, with water, sanitary sewer, and stormwater charges making up \$20.2 million (or 68.0%) of the total. Charges for Services have risen by \$0.5 million (or 1.8%), primarily due to a \$0.8 million rise in water service charges following fee and rate adjustments approved in 2024.
- **Intergovernmental** revenues are the third largest revenue source accounting for \$24.0 million (or 14.9%) of total revenues and consists of sales tax (\$10.4 million), income tax (\$9.7 million), motor fuel tax (\$2.5 million), grants (\$0.9 million), use tax (\$0.2 million), and other taxes (\$0.4 million). Intergovernmental revenues are estimated to decrease by \$0.9 million (or -3.7%) compared to 2025 Projected, primarily driven by decreases in grant revenue (\$1.1 million) and use tax (\$0.3 million). The decrease is offset by an increase of \$0.4 million in sales tax.
- **Interfund Transfers** of \$22.5 million represent annual internal transfers between City Funds for health insurance, liability insurance, vehicle replacements, building renewal, capital equipment replacements, technology replacements, administrative services, General Fund transfers to the Police and Fire Pension Funds, and other transfers between City Funds. Interfund Transfers are estimated to decrease by \$3.5 million (or -13.5%) compared to 2025 Projected. The decrease is mainly attributable to \$4.4 million in one-time transfers of excess reserves from the: General Fund (\$3.9 million), Health Insurance Fund (\$0.4 million), and Liability Insurance Fund (\$0.1 million). Excluding the \$4.4 million of one-time excess reserve transfers, interfund transfers increase by \$0.9 million (or 4.1%).
- **Other Revenues:** Investment Income accounts for \$24.0 million (or 14.9%), Other Financing Sources are \$22.1 million (or 13.7%), Permits are \$0.9 million (or 0.5%), Miscellaneous is \$0.6 million (or 0.4%), Fines & Forfeits are \$0.5 million (or 0.3%), and Licenses are \$0.2 million (or 0.1%) of total revenues.



Property Tax revenue is the City's largest revenue source representing 15.1% of total revenues. The 2025 General Purpose and Debt Service property tax levy for the 2026 budget increases from \$20.7 million to \$21.3 million, an increase of \$0.6 million (or 3.0%). This would be the first increase in the property tax levy in six (6) years. The following are the components of the 2025 Property Tax Levy.

General Purpose Levy. The 2025 General Purpose Levy increases by \$0.6 million (or 3.8%) to \$16.6 million compared to the 2024 Levy.

- The City portion of the 2025 Tax Levy increases \$0.4 million (or 3.5%) from \$11.3 million to \$11.7 million.
- The *General Corporate* portion increases from \$7.5 million to \$7.8 million, an increase of \$0.3 million (or 4.1%).

2025 General Purpose and Debt Service Property Tax Levy				
	2024 Levy 2025 Budget	2025 Levy 2026 Budget	2025 vs 2024 Levy	
			\$ Change	% Change
General Purpose Levy				
General Corporate	\$ 7,524,784	\$ 7,835,004	\$ 310,220	4.1%
Police Pension	2,417,914	2,615,049	197,135	8.2%
Fire Pension	1,357,061	1,246,721	(110,340)	-8.1%
Total City General Purpose Levy	\$ 11,299,759	\$ 11,696,774	\$ 397,015	3.5%
Library General Purpose Levy				
Library	4,691,380	4,902,492	211,112	4.5%
Total Library General Purpose Levy	\$ 4,691,380	\$ 4,902,492	\$ 211,112	4.5%
Total General Purpose Levy	\$ 15,991,139	\$ 16,599,266	\$ 608,127	3.8%
Debt Service Levy				
Debt Service	4,696,502	4,709,004	12,502	0.3%
Total Debt Service Levy	\$ 4,696,502	\$ 4,709,004	\$ 12,502	0.3%
Total General Purpose & Debt Service Levy	\$ 20,687,641	\$ 21,308,270	\$ 620,629	3.0%

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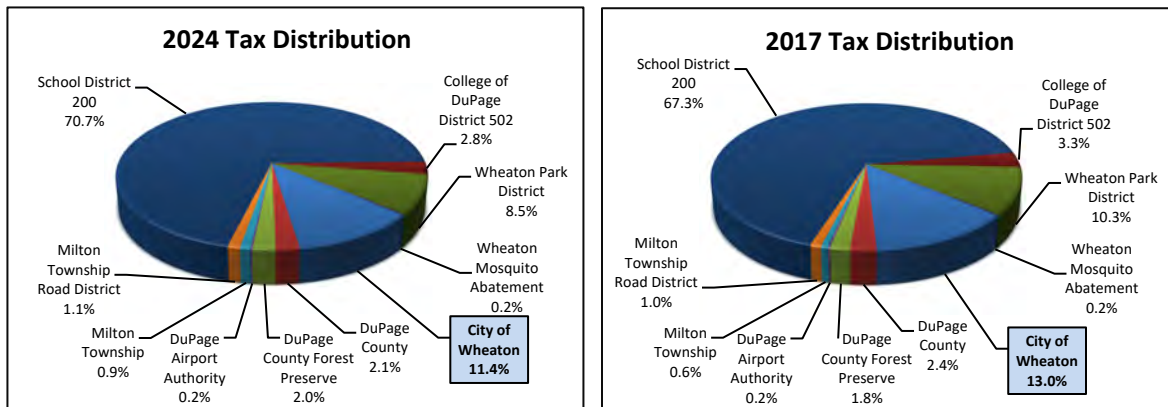
- The *Police Pension* portion increases by \$0.2 million (or 8.2%) to \$2.6 million and the *Fire Pension* decreases by \$0.1 million (or -8.1%) to \$1.2 million.
- The *Library* portion of the 2025 Levy increases by \$0.2 million (or 4.5%) to \$4.9 million.

Debt Service Levy. The 2025 *Debt Service* Levy increases slightly by \$12,502 (or 0.3%) to \$4.7 million.

Property Tax Bill: 2024 vs 2017 Property Tax Distribution

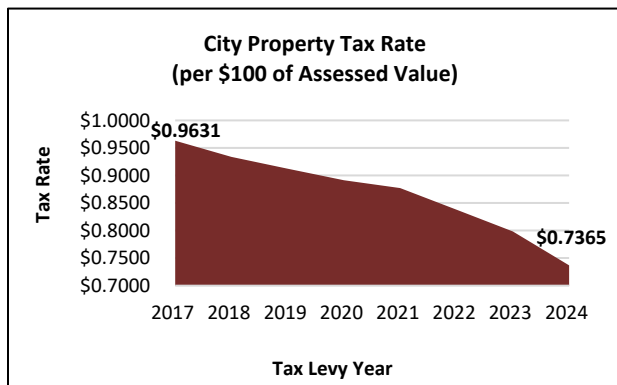
The City's portion of a typical resident's 2024 property tax bill was 11.4%, down from 13.0% in 2017.

**Property Tax Bill
2024 vs 2017 Property Tax Distribution**



Property Tax Rates: 2017 - 2024 Tax Levy Years

The chart illustrates the City of Wheaton's property tax rates (per \$100 of assessed value) for levy years 2017 through 2024. From 2017 to 2024, the property tax rate has decreased by 23.5%, dropping from \$0.9631 in 2017 to \$0.7365 in 2024, a reduction of \$0.2266.



2026 Expenditures-All Funds

Total expenditures for 2026 in all funds are estimated at \$153.1 million, an increase of \$24.2 million (or 18.8%) compared to 2025 Projected.

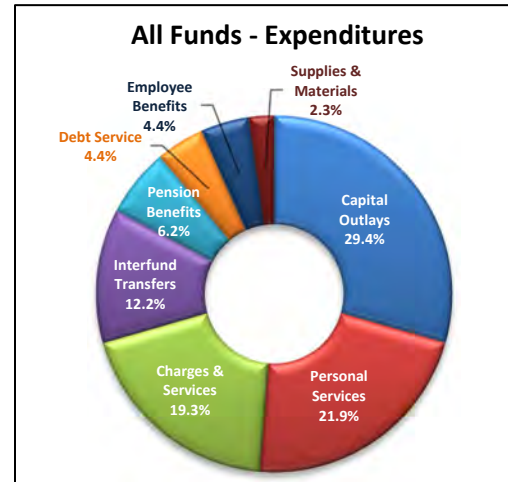
- **Personal Services**, consisting of salaries and overtime, accounts for \$33.5 million (or 21.9%) of total expenditures. Personal Services are

Expenditures	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
Personal Services	\$ 32,048,480	\$ 31,961,637	\$ 33,454,908	\$ 1,493,271	4.7%
Employee Benefits	6,500,725	6,527,350	6,707,689	180,339	2.8%
Supplies & Materials	3,552,045	3,300,033	3,505,699	205,666	6.2%
Charges & Services	28,009,538	31,288,217	29,524,978	(1,763,239)	-5.6%
Capital Outlays	30,987,524	19,463,935	45,045,267	25,581,332	131.4%
Debt Service	4,653,257	4,890,531	6,735,170	1,844,639	37.7%
Pension Benefits	9,029,000	9,249,985	9,516,800	266,815	2.9%
Interfund Transfers	17,733,027	22,220,126	18,618,188	(3,601,938)	-16.2%
Total Expenditures	\$ 132,513,596	\$ 128,901,814	\$ 153,108,699	\$ 24,206,885	18.8%

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estimated to increase by \$1.5 million (or 4.7%) compared to 2025 Projected.

- **Employee Benefits** for FICA, IMRF pension, police pension, and fire pension is \$6.7 million (or 4.4%) of total expenditures. Employee Benefits are estimated to increase by \$0.2 million (or 2.8%). The City's IMRF pension costs of \$1.0 million are estimated to be flat, due to a 3.7% decrease in the City's contribution rate in 2026. In addition, the City's contributions of \$3.9 million to the police and fire pension plans increase by only \$0.1 million (or 2.3%).
- **Charges & Services** include expenditures for DuPage Water Commission (DWC) water purchases, utilities, paramedic services, and other contractual services which account for \$29.5 million (or 19.3%) of total expenditures. DWC water purchased accounts for \$9.4 million (or 31.9%) of total Charges & Services. Charges & Services are estimated to decrease by \$1.8 million (or -5.6%) compared to 2025 Projected, mainly attributable to a \$3.4 million one-time expenditure for the TIF #2 & TIF #3 surplus distributions in 2025. Excluding the \$3.4 million, expenditures increase by \$1.6 million (or 5.9%), with increases in DWC water purchases (\$0.3 million), health insurance premiums (\$0.3 million), and contractual services (\$0.3 million).
- **Capital Outlays** are \$45.0 million (or 29.4%) of total expenditures, which represents capital expenditures for roads, sanitary sewers, water mains, storm sewers, sidewalks, municipal facilities, vehicles, and equipment. Capital Outlays are estimated to increase by \$25.6 million (or 131.4%) compared to 2025 Projected, attributable to \$21.2 million for the Police Station Remodel and Fire Station #39 Replacement projects.
- **Interfund Transfers** is \$18.6 million (or 12.2%) of total expenditures and represent annual internal transfers between City Funds for health insurance, liability insurance, vehicle replacements, building renewal, capital equipment replacements, technology replacements, administrative services, and other transfers between City Funds. Interfund Transfers are estimated to decrease by \$3.6 million (or -16.2%) compared to 2025 Projected. The decrease is mainly attributable to \$4.4 million in one-time transfers of excess reserves from the: General Fund (\$3.9 million), Health Insurance Fund (\$0.4 million), and Liability Insurance Fund (\$0.1 million). Excluding the \$4.4 million of one-time excess reserve transfers, interfund transfers increase by \$0.8 million (or 4.5%), with increases in health insurance (\$0.3 million), vehicle replacements (\$0.2 million), and liability insurance (\$0.1 million).
- **Pension Benefits** are \$9.5 million (or 6.2%) of total expenditures and represents police pension and fire pension retirement benefits and administration expenses. Pension Benefits are estimated to increase by \$0.3 million (or 2.9%) compared to 2025 Projected.
- **Debt Service** is \$6.7 million (or 4.4%) of total expenditures and represents principal and interest payments for the City's two (2) General Obligation Bonds. In addition, the City plans to issue bonds in 2026 to fund the Police Station Remodel and the replacement of Fire Station #39. The 2026 budget includes \$1.5 million in estimated financing costs for a \$21.9 million bond issuance. Debt Service is estimated to increase by \$1.8 million (or 37.7%) compared to 2025 Projected.
- **Supplies & Materials** are \$3.5 million (or 2.3%) of total expenditures and are estimated to increase by \$0.2 million (or 6.2%) compared to 2025 Projected.



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General Fund

The General Fund is the largest operating fund of the City and accounts for the activities for police protection, fire protection, public works services (street maintenance, forestry, snow removal), building and code enforcement, economic development, planning and zoning, engineering, legal services, and general administration.

General Fund-Fund Balance Reserve Policy

The City's General Fund reserve policy is to maintain a minimum total unrestricted fund balance reserve equal to 40% of annual operating expenditures excluding capital improvements and transfers to other funds. A fund balance at this level gives the City the ability to maintain positive cash flow, provide some limited ability to maintain current service levels during down economic cycles, address unexpected expenditures, reductions in revenues, and invest in infrastructure. The unrestricted fund balance reserve on December 31, 2026 is projected to be \$22.6 million (or 40.0% of annual operating expenditures).

2026 Budget-General Fund

The 2026 General Fund is projected to be balanced, with \$58.2 million in revenues and \$58.2 million in expenditures.

	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
Revenues				\$	%
Operating	\$ 53,685,370	\$ 54,714,059	\$ 56,129,901	\$ 1,415,842	2.6%
Interfund Transfers	1,951,818	2,431,325	2,047,816	(383,509)	-15.8%
Total Revenues	\$ 55,637,188	\$ 57,145,384	\$ 58,177,717	\$ 1,032,333	1.8%
Expenditures					
Operating	\$ 54,112,127	\$ 53,833,431	\$ 56,449,405	\$ 2,615,974	4.9%
Capital Outlays	17,050	16,180	208,550	192,370	1188.9%
Interfund Transfers-Other	150,000	1,133,593	1,519,762	386,169	34.1%
Interfund Transfers-Capital	1,358,011	4,258,878	-	(4,258,878)	-100.0%
Total Expenditures	\$ 55,637,188	\$ 59,242,082	\$ 58,177,717	\$ (1,064,365)	-1.8%
Revenues Over/(Under)					
Expenditures	\$ -	\$ (2,096,698)	\$ -		

2026 Budget-General Fund Revenues

The General Fund revenues budget for 2026 is \$58.2 million, an increase of \$1.0 million (or 1.8%) compared to 2025 Projected. Operating revenues increase by \$1.4 million (or 2.6%) from \$54.7 million to \$56.1 million. Interfund Transfers revenues decrease by \$0.4 million (or -15.8%) from \$2.4 million to \$2.0 million.

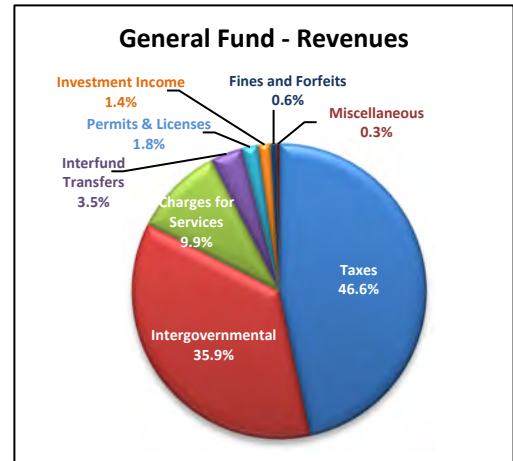
- Taxes**, which account for \$27.1 million (or 46.6%) of total General Fund revenues, consist of: property taxes (\$15.1 million), local sales tax (\$7.5 million), utility taxes (\$3.6 million), and real estate transfer tax (\$0.9 million). Taxes are estimated to increase by \$1.8 million (or 7.2%) compared to 2025 Projected, mainly attributable to increases in local sales tax (\$1.0 million), property taxes (\$0.4 million), and utility taxes (\$0.5 million).
- Intergovernmental** revenues, the second largest revenue source at \$20.9 million (or 35.9%), consist of: sales tax (\$10.4 million), income tax (\$9.7 million), personal property replacement tax (\$0.3

	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
Revenues				\$	%
Taxes	\$ 24,248,201	\$ 25,276,091	\$ 27,101,701	\$ 1,825,610	7.2%
Intergovernmental	20,646,900	20,812,580	20,887,280	74,700	0.4%
Licenses	171,965	191,250	191,250	-	0.0%
Permits	899,879	850,150	859,050	8,900	1.0%
Charges for Services	6,380,615	5,845,693	5,752,235	(93,458)	-1.6%
Fines and Forfeits	468,300	353,000	360,800	7,800	2.2%
Investment Income	720,000	800,000	800,000	-	0.0%
Miscellaneous	149,510	585,295	177,585	(407,710)	-69.7%
Total Operating Revenues	53,685,370	54,714,059	56,129,901	1,415,842	2.6%
Interfund Transfers	1,951,818	2,431,325	2,047,816	(383,509)	-15.8%
Total Revenues	\$ 55,637,188	\$ 57,145,384	\$ 58,177,717	\$ 1,032,333	1.8%

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million), use tax (\$0.2 million), grants (\$0.2 million), and cannabis use tax (\$0.1 million). Intergovernmental revenues are estimated to slightly increase by \$0.1 million (or 0.4%) compared to 2025 Projected, with an increase in sales tax (\$0.4 million). The increase is offset with a \$0.3 million decrease in use tax.

- **Charges for Services** are the third largest revenue source at \$5.7 million (or 9.9%) and includes ambulance services (\$3.6 million), wireless fire alarm monitoring fees (\$0.7 million), and cable franchise fees (\$0.6 million). Charges for Services are estimated to decrease \$0.1 million (or -1.6%) compared to 2025 Projected, primarily attributable to \$0.1 million decrease in cable franchise fees.
- **Intergovernmental** is the fourth largest revenue source, accounting for \$2.0 million (or 3.5%) of total revenues and represent annual internal transfers from the City's Enterprise Funds for administrative service charges and other transfers from other City Funds. Intergovernmental Transfers are estimated to decrease by \$0.4 million (or -15.8%) compared to 2025 Projected, mainly attributable to \$0.4 million of one-time transfers of excess reserves from the: Health Insurance Fund (\$0.3 million) and Liability Insurance Fund (\$0.1 million) in 2025.
- **Miscellaneous** is \$0.2 million (or 0.3%) of total revenues and are estimated to decrease by \$0.4 million (or -69.7%) compared to 2025 Projected, entirely attributable to \$0.4 million received from the TIF #2 & TIF #3 surplus distributions in 2025.
- **Other Revenues:** Permits accounts for \$0.9 million (or 1.5%), Investment Income is \$0.8 million (or 1.4%), Fines & Forfeits are \$0.4 million (or 0.6%), and Licenses are \$0.2 million (or 0.3%) of total revenues.



General Fund-Major Revenues

General Fund Major Revenues account for approximately 79.7% of total General Fund revenues. The five major sources of revenue are: property taxes, sales tax, income tax, local sales tax, and utility taxes. As shown in the following chart, total major revenues for 2026 are budgeted to increase \$2.4 million (or 5.4%) compared to 2025 Projected. Property taxes increase by \$0.4 million (or 2.9%), income taxes increase slightly by \$39,940 (or 0.4%), sales tax increases by \$0.4 million (or 3.5%), local sales tax increases by \$1.0 million (or 15.8%), and utility taxes increase by \$0.5 million (or 16.9%).

General Fund Major Revenues

Major Revenues	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj Amount	%
Property Taxes	\$ 13,906,588	\$ 14,650,254	\$ 14,411,908	\$ 15,393,301	\$ 14,694,360	\$ 14,631,041	\$ 15,059,651	\$ 428,610	2.9%
Income Tax	6,995,024	8,794,265	8,620,055	9,165,206	9,498,000	9,685,450	9,725,390	39,940	0.4%
Sales Tax	7,377,111	7,668,571	7,951,285	8,752,418	8,925,000	10,000,000	10,350,000	350,000	3.5%
Sales Tax-Local	4,716,289	5,042,354	5,207,938	5,717,947	5,680,000	6,500,000	7,525,000	1,025,000	15.8%
Utility Taxes	3,247,880	3,200,322	3,090,577	3,014,041	2,973,816	3,095,000	3,617,000	522,000	16.9%
Total Major Revenues	\$ 36,242,892	\$ 39,355,766	\$ 39,281,763	\$ 42,042,913	\$ 41,771,176	\$ 43,911,491	\$ 46,277,041	\$ 2,365,550	5.4%
% of Total Operating Revenues	76.3%	77.4%	73.4%	76.9%	75.1%	77.0%	79.7%		

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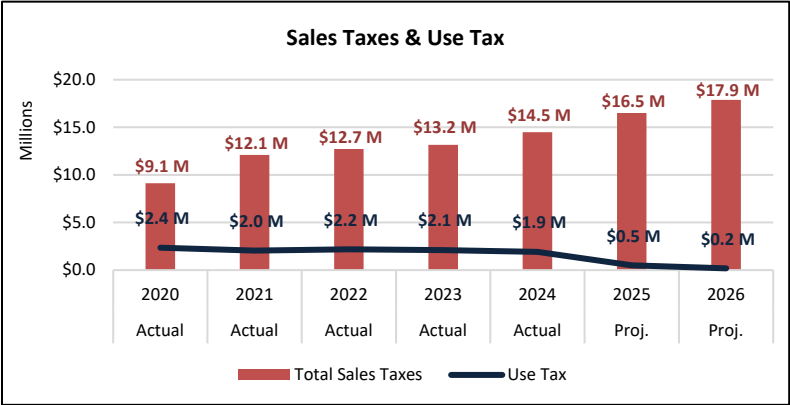
Property Taxes are the largest source of revenue in the General Fund, representing 25.9% of total revenues. For the 2026 budget, the 2025 property tax levy components accounted for in the General Fund increases by a total of \$0.4 million (or 2.8%). The General Corporate portion increases by \$0.3 million (or 4.1%) to \$7.8 million, Police Pension increases by \$0.2 million (or 8.2%), Fire Pension decreases by \$0.1 million (or -8.1%), and the 2021 G.O. Bonds (Pension Obligation Bonds) increase by \$1,586 (or 0.1%).

2025 Property Tax Levy
General Fund Only

	2024 Levy	2025 Levy	2025 vs 2024 Levy	
	2025 Budget	2026 Budget	\$ Change	% Change
General Corporate	\$ 7,524,784	\$ 7,835,004	\$ 310,220	4.1%
Police Pension	2,417,914	2,615,049	197,135	8.2%
Fire Pension	1,357,061	1,246,721	(110,340)	-8.1%
2021 G.O. Bonds	3,148,791	3,150,377	1,586	0.1%
Total	\$ 14,448,550	\$ 14,847,151	\$ 398,601	2.8%

Sales Taxes and Use Tax Revenues. Use tax is a form of sales tax (6.25%) that has been steadily declining since the State enacted legislation ("Leveling the Playing Field Act"), which changed the taxation of online sales beginning in 2021. For 2025, further changes to this legislation have significantly reduced use tax revenues. These law changes impact sales tax revenues for each local government differently. Previously, the use tax was collected statewide and distributed to local governments on a per capita basis. Now, sales and local sales tax collections are determined by the jurisdiction where the item is shipped or delivered, or at which possession is taken by the purchaser. The City has experienced a significant increase in sales and local sales tax revenues greater than the corresponding decrease in use tax revenues.

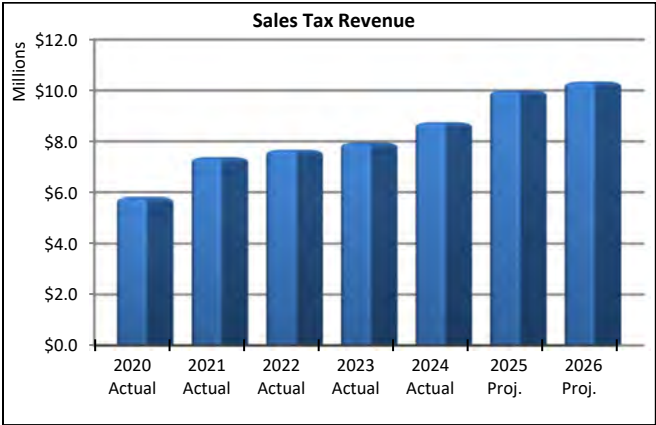
The chart shows annual totals for sales taxes (sales & local sales tax) and use tax since 2020 and projections for 2025 and 2026. Total sales taxes are projected to be \$16.5 million, \$1.9 million (or 13.0%) above budget in 2025 and increase by 8.3% (or \$1.4 million) to \$17.9 million in 2026. Use tax is projected to be \$0.5 million, \$0.9 million (or -64.3%) below budget in 2025 and decrease by 59.8% (or -\$0.3 million) in 2026.



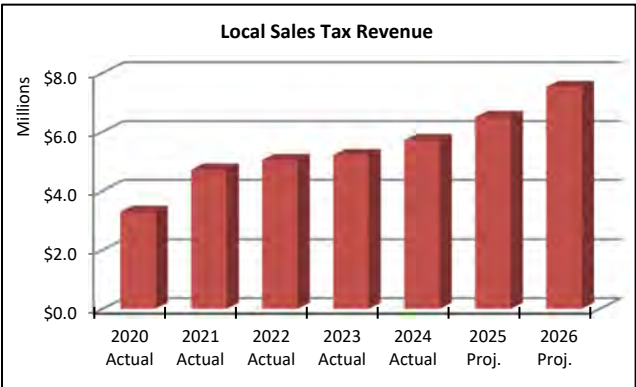
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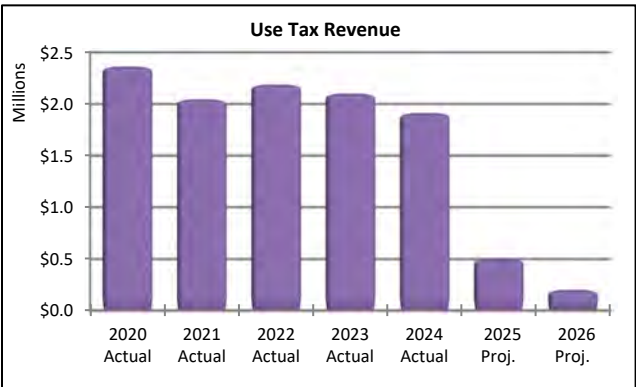
Sales Tax Revenue is the second largest revenue source representing 17.8% of total General Fund revenues. Sales tax revenue for 2025 is projected to increase to \$10.0 million, which would be a 14.3% increase over 2024. For 2026, sales tax is budgeted at \$10.4 million, an increase of \$0.4 million (or 3.5%) compared to 2025 Projected.



Local Sales Tax Revenue accounts for 12.9% of total General Fund revenues. Local sales tax revenue for 2025 is projected to increase to \$6.5 million, which would be a 13.7% increase over 2024. For 2026, the City has budgeted \$7.5 million, based on a 0.25% rate increase effective July 1, 2026, which is expected to generate an additional \$0.8 million in local sales tax revenue. The local sales tax rate would increase from 1.00% to 1.25%.



Use Tax Revenue for 2025 is projected to decrease from \$1.9 million to \$0.5 million, a decrease of 73.9% compared to 2024. For 2026, use tax is budgeted to decrease by \$0.3 million (or -59.8%) compared to 2025 Projected. As previously stated, the City has experienced significant increases in sales and local sales tax revenues greater than the corresponding decrease in use tax revenues.

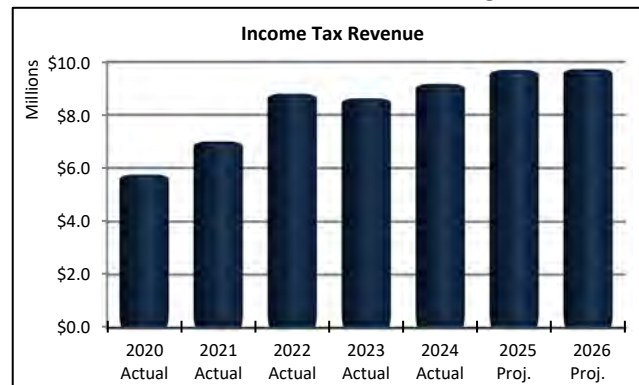


City of Wheaton, Illinois

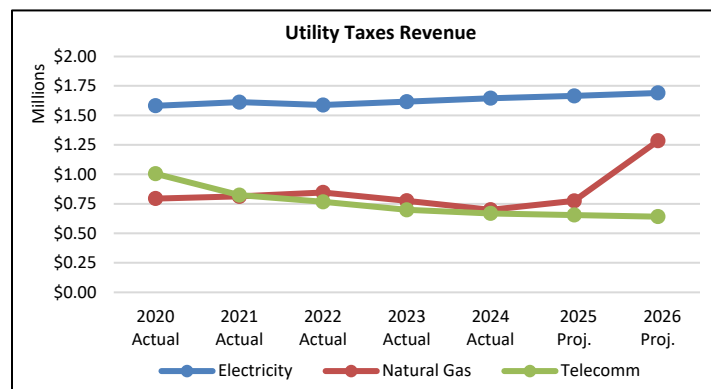
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Income (LGDF) Tax Revenue. Illinois municipalities receive a share of income taxes through the State's Local Government Distributive Fund (LGDF), which is distributed on a per capita basis. Based on the latest estimate provided by the Illinois Municipal League (IML), 2025 income tax revenue is projected at \$9.7 million, an increase of \$0.5 million (or 5.7%) compared to 2024. For 2026, income tax revenue is estimated to be flat at \$9.7 million, slightly increasing by \$39,940 (or 0.4%).



Utility Taxes Revenue. The City has three utility taxes: electricity, natural gas use, and telecommunications. Gas and electricity are based on usage, so revenues will fluctuate with weather conditions and consumer usage. For 2026, the City is increasing the natural gas use utility tax from \$0.03 to \$0.05 per therm. Natural gas use tax revenues are budgeted at \$1.3 million, based on a \$0.02 per therm increase, which is expected to generate an additional \$0.5 million. For 2026, total utility taxes increase from \$3.1 million to \$3.6 million, an increase of \$0.5 million (or 16.9%).



Fiscal Year	Electricity	Natural Gas	Telecomm	Total	% Change
2020	\$ 1,582,152	\$ 794,539	\$ 1,005,073	\$ 3,381,764	-7.2%
2021	1,611,590	812,706	823,584	3,247,880	-4.0%
2022	1,587,554	846,112	766,656	3,200,322	-1.5%
2023	1,616,094	775,494	698,989	3,090,577	-3.4%
2024	1,644,860	700,516	668,665	3,014,041	-2.5%
2025*	1,665,000	775,000	655,000	3,095,000	2.7%
2026*	1,690,000	1,285,000	642,000	3,617,000	16.9%

*Projected

2026 Budget-General Fund Expenditures

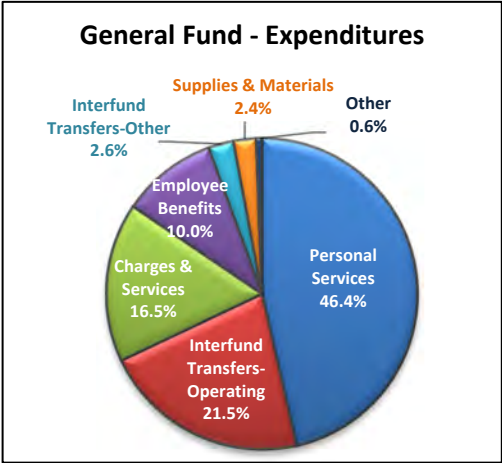
General Fund expenditures for 2026 total \$58.2 million, a decrease of \$1.1 million (or -1.8%) compared to 2025 Projected.

2026 operating expenditures are estimated to increase \$2.6 million (or 4.9%) from \$53.8 million to \$56.4 million. Total Capital Outlays are \$0.2 million, Interfund Transfers-Other are \$1.5 million, and the Interfund Transfer to the Capital Projects Fund decreases by \$4.3 million.

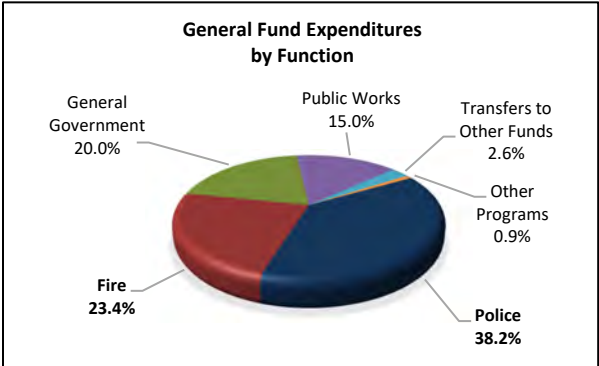
Expenditures	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	%
Personal Services	\$ 25,868,458	\$ 25,787,274	\$ 27,011,200	\$ 1,223,926	4.7%
Employee Benefits	5,616,383	5,622,709	5,793,377	170,668	3.0%
Supplies & Materials	1,425,466	1,271,871	1,371,256	99,385	7.8%
Charges & Services	9,235,391	9,056,310	9,618,833	562,523	6.2%
Debt Service	2,779	131,617	131,617	-	0.0%
Interfund Transfers-Operating	11,963,650	11,963,650	12,523,122	559,472	4.7%
Total Operating Expenditures	\$ 54,112,127	\$ 53,833,431	\$ 56,449,405	\$ 2,615,974	4.9%
Capital Outlays	17,050	16,180	208,550	192,370	1188.9%
Interfund Transfers-Other	150,000	1,133,593	1,519,762	386,169	34.1%
Interfund Transfers-Capital	1,358,011	4,258,878	-	(4,258,878)	-100.0%
Total Capital & Int. Transfers	\$ 1,525,061	\$ 5,408,651	\$ 1,728,312	\$ (3,680,339)	-68.0%
Total Expenditures	\$ 55,637,188	\$ 59,242,082	\$ 58,177,717	\$ (1,064,365)	-1.8%

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- **Personal Services**, consisting of salaries and overtime, accounts for \$27.0 million (or 46.4%) of total expenditures. Personal Services are estimated to increase by \$1.2 million (or 4.7%) compared to 2025 Projected.
- **Employee Benefits** for FICA, IMRF pension, police pension, and fire pension is \$5.8 million (or 10.0%) of total expenditures. Employee Benefits are estimated to increase by \$0.2 million (or 3.0%). The City's IMRF pension costs of \$0.6 million are estimated to be flat, due to a 3.7% decrease in the City's contribution rate in 2026. In addition, the City's contributions of \$3.9 million to the police and fire pension plans increase by only \$0.1 million (or 2.3%).
- **Charges & Services** include expenditures for software licenses, DU-COMM public safety communication services, paramedic services, and other contracted services accounts for \$9.6 million (or 16.5%) of total expenditures. Charges & Services are estimated to increase by \$0.6 million (or 6.2%) compared to 2025 Projected, mainly due to increases in the paramedic services contract (\$0.1 million) and other contracted services (\$0.2 million).
- **Interfund Transfers-Operating**, which consists of transfers for vehicles, equipment, building renewal, insurance, and debt service accounts for \$12.5 million (or 21.5%) of total expenditures. Interfund Transfers-Operating are estimated to increase by \$0.6 million (or 4.7%) compared to 2025 Projected, with increases in health insurance (\$0.3 million), vehicle replacements (\$0.2 million), and liability insurance (\$0.1 million).
- **Supplies & Materials**, which consists of road materials, road salt, and other miscellaneous supplies, are \$1.4 million (or 2.4%) of total expenditures. Supplies & Materials are estimated to increase by \$0.1 million (or 7.8%) compared to 2025 Projected. The increase is mainly attributable to anticipated reduced spending on road materials (road salt) in 2025.
- **Interfund Transfers-Other**, which consists of transfers to other Funds, is budgeted at \$1.5 million for the 2026 Budget, which reflects a transfer to the Debt Service Fund to fund the estimated debt service expense on a \$21.9 million bond issue.



The following chart shows the General Fund expenditures by function for 2026 as a percentage of total expenditures. Public safety (Police and Fire) accounts for 61.6% (or \$35.8 million), General Government is 20.0% (or \$11.6 million), Public Works is 15.0% (or \$8.7 million), Transfers to Other Funds is 2.6% (or \$1.5 million), and Other Programs is 0.9% (or \$0.5 million).



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Debt Service Fund

The **Debt Service Fund** is used to account for the principal, interest, and paying agent fees for general obligation debt issued by the City. Revenues from the property tax levy are used to finance the annual debt service costs. The City has two (2) separate debt issuances outstanding.

Revenues in the Debt Service Fund for 2026 total \$6.3 million versus expenditures of \$6.2 million. Revenues include a \$1.5 million transfer from the General Fund. Expenditures include \$4.7 million for the current debt outstanding and \$1.5 million estimated for debt service on a \$21.9 million bond issue in 2026.

Revenues	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$	%
Taxes	\$ 1,547,744	\$ 1,547,744	\$ 1,558,627	\$ 10,883	0.7%
Investment Income	60,000	75,000	75,000	-	0.0%
Interfund Transfers	3,148,582	3,148,582	4,670,139	1,521,557	48.3%
Total Revenues	\$ 4,756,326	\$ 4,771,326	\$ 6,303,766	\$ 1,532,440	32.1%
Expenditures					
Debt Service	\$ 4,650,478	\$ 4,650,433	\$ 6,163,055	\$ 1,512,622	32.5%
Total Expenditures	\$ 4,650,478	\$ 4,650,433	\$ 6,163,055	\$ 1,512,622	32.5%
Revenues Over/					
(Under) Expenditures	\$ 105,848	\$ 120,893	\$ 140,711		

Capital Projects Funds

Capital Projects Fund. This fund accounts for expenditures related to roadway improvements, sidewalk improvements, capital improvements, major repairs, and other projects not accounted for in other City Funds (Enterprise Funds, Building Renewal Fund, Capital Equipment Replacement Fund, and Technology Replacement Fund).

The 2026 budgeted revenues total \$1.0 million, including \$0.6 million in grant revenue and \$0.4 million in investment income. The 2026 budgeted expenditures are \$4.3 million, a decrease of \$4.3 million from 2025 Projected and includes:

- Road Improvements: \$2.4 million.
- Bridge Improvements: \$1.0 million.
- Sidewalk Improvements: \$0.5 million.
- Other Capital Improvements: \$0.4 million.

Revenues	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$	%
Intergovernmental	\$ 476,843	\$ 846,427	\$ 575,000	\$ (271,427)	-32.1%
Investment Income	500,000	500,000	450,000	(50,000)	-10.0%
Miscellaneous	10,000	-	-	-	0.0%
Interfund Transfers	1,358,011	4,258,878	-	(4,258,878)	-100.0%
Total Revenues	\$ 2,344,854	\$ 5,605,305	\$ 1,025,000	\$ (4,580,305)	-81.7%
Expenditures					
Capital Outlays	\$ 7,855,750	\$ 8,630,400	\$ 4,293,500	\$ (4,336,900)	-50.3%
Total Expenditures	\$ 7,855,750	\$ 8,630,400	\$ 4,293,500	\$ (4,336,900)	-50.3%
Revenues Over/					
(Under) Expenditures	\$ (5,510,896)	\$ (3,025,095)	\$ (3,268,500)		

2026 G.O. Bond Fund. This fund accounts for expenditures planned for the Police Station Remodel, the replacement of Fire Station #39, and other capital improvements. These projects are expected to be financed through the issuance of General Obligation Bonds amounting to \$21.9 million in 2026.

The 2026 budgeted revenues are \$21.9 million in bond proceeds. The budgeted expenditures are \$21.9 million and include the following:

- Police Station Remodel: \$11.2 million.
- Fire Station #39 Replacement: \$10.0 million.

Revenues	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$	%
Bond Proceeds	\$ -	\$ -	\$ 21,900,000	\$ 21,900,000	100.0%
Total Revenues	\$ -	\$ -	\$ 21,900,000	\$ 21,900,000	100.0%
Expenditures					
Capital Outlays	\$ -	\$ -	\$ 21,571,500	\$ 21,571,500	100.0%
Bond Issuance Costs	-	-	328,500	328,500	100.0%
Total Expenditures	\$ -	\$ -	\$ 21,900,000	\$ 21,900,000	100.0%
Revenues Over/					
(Under) Expenditures	\$ -	\$ -	\$ -		

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Enterprise Funds

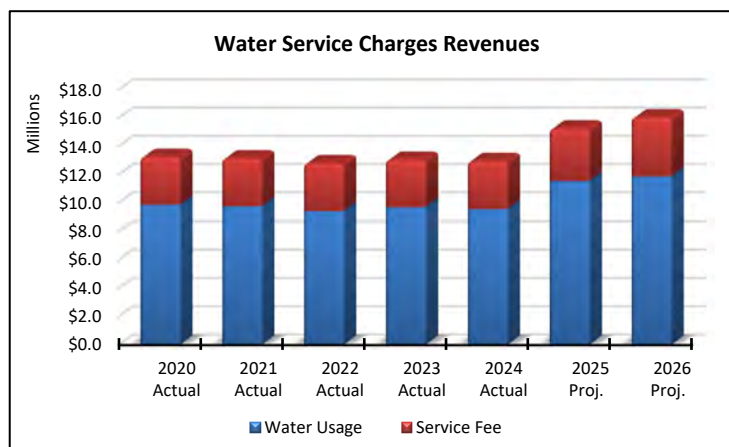
Water Fund

The **Water Fund** is projected to have revenues exceeding expenses by \$0.3 million in 2026.

Water Fund Revenues and Expenses

Revenues	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
				\$	%
Charges for Services	\$ 15,595,312	\$ 15,493,198	\$ 16,152,604	\$ 659,406	4.3%
Investment Income	150,000	250,000	250,000	-	0.0%
Miscellaneous	150,000	165,000	170,000	5,000	3.0%
Interfund Transfers	-	29,565	-	(29,565)	-100.0%
Total Revenues	\$ 15,895,312	\$ 15,937,763	\$ 16,572,604	\$ 634,841	4.0%
Expenses					
Personal Services	\$ 1,472,939	\$ 1,498,524	\$ 1,589,727	\$ 91,203	6.1%
Employee Benefits	217,415	241,653	231,290	(10,363)	-4.3%
Supplies & Materials	430,688	400,475	437,990	37,515	9.4%
Charges & Services	9,504,329	9,638,320	9,987,525	349,205	3.6%
Interfund Transfers	1,225,347	1,225,347	1,342,647	117,300	9.6%
Total Operating	\$ 12,850,718	\$ 13,004,319	\$ 13,589,179	\$ 584,860	4.5%
Capital Outlays	4,206,160	2,703,710	2,719,600	15,890	0.6%
Total Expenses	\$ 17,056,878	\$ 15,708,029	\$ 16,308,779	\$ 600,750	3.8%
Revenues Over/ (Under) Expenses	\$ (1,161,566)	\$ 229,734	\$ 263,825		

Water Fund Revenues – Water Service Charges Revenues. The City performed a Water Rate Study in 2024 to assess the financial sustainability of the water utility system and explore strategies for long-term stability. The study resulted in the approval of a structured plan to increase rates and fees for a three-year period, effective January 1, 2025. The City last increased the Water Usage rate and Fixed Service fees in 2015. For 2026, Water Service Charges are budgeted at \$16.1 million, an increase of \$0.8 million (or 5.1%) from 2025 Projected.



Fiscal Year	Water Usage Charges	Service Fee Charges	Total Charges	% Change
2020	\$ 9,875,342	\$ 3,394,541	\$ 13,269,883	4.6%
2021	9,761,052	3,406,508	13,167,560	-0.8%
2022	9,415,062	3,413,215	12,828,277	-2.6%
2023	9,692,706	3,377,487	13,070,193	1.9%
2024	9,564,963	3,408,553	12,973,516	-0.7%
2025*	11,549,036	3,728,662	15,277,698	17.8%
2026*	11,876,559	4,184,545	16,061,104	5.1%

*Projected

Water Fund Expenses. The total Water Fund expenses for 2026 are projected to be \$16.3 million, reflecting an increase of \$0.6 million (or 3.8%) compared to 2025 Projected.

- Operating expenses are \$13.6 million, an increase of \$0.6 million (or 4.5%) from 2025 Projected. A significant portion of this, \$9.4 million (or 69.4% of total operating expenses), is for water purchased from the DuPage Water Commission, which is anticipated to increase by \$0.3 million (or 3.0%) compared to 2025 Projected.

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- Capital outlay expenses are \$2.7 million and include:
 - Water Main Replacements: \$1.9 million.
 - Lead Service Line Replacements: \$0.5 million.
 - Flow Control Valves Replacements (3 Pressure Adjusting Stations): \$0.3 million.

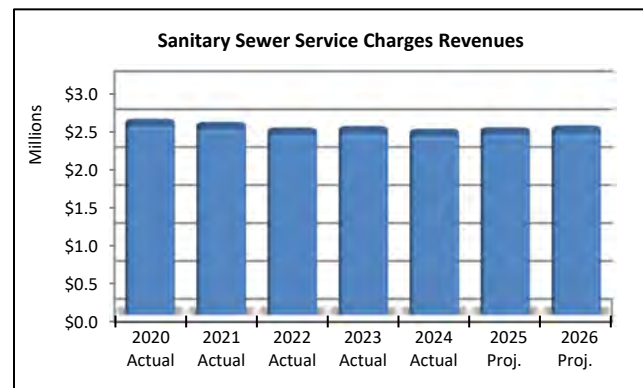
Sanitary Sewer Fund

The **Sanitary Sewer Fund** is projected to have expenses exceeding revenues by \$4.5 million in 2026, primarily driven by \$4.9 million allocated to capital projects.

Sanitary Sewer Fund **Revenues and Expenses**

Revenues	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
				\$	%
Charges for Services	\$ 2,373,200	\$ 2,454,000	\$ 2,401,800	\$ (52,200)	-2.1%
Investment Income	100,000	195,000	150,000	(45,000)	-23.1%
Miscellaneous	-	235	-	(235)	-100.0%
Interfund Transfers	-	12,883	-	(12,883)	-100.0%
Total Revenues	\$ 2,473,200	\$ 2,662,118	\$ 2,551,800	\$ (110,318)	-4.1%
Expenses					
Personal Services	\$ 602,718	\$ 636,191	\$ 643,328	\$ 7,137	1.1%
Employee Benefits	88,463	93,529	92,630	(899)	-1.0%
Supplies & Materials	170,683	170,055	170,763	708	0.4%
Charges & Services	414,054	432,615	475,151	42,536	9.8%
Interfund Transfers	741,417	741,417	790,784	49,367	6.7%
Total Operating	\$ 2,017,335	\$ 2,073,807	\$ 2,172,656	\$ 98,849	4.8%
Capital Outlays	5,259,000	515,301	4,887,500	4,372,199	848.5%
Total Expenses	\$ 7,276,335	\$ 2,589,108	\$ 7,060,156	\$ 4,471,048	172.7%
Revenues Over/ (Under) Expenses	\$ (4,803,135)	\$ 73,010	\$ (4,508,356)		

Sanitary Sewer Fund Revenues – Sanitary Sewer Service Charges. Sanitary sewer service charges are billed based on water usage, which is influenced by factors such as weather conditions and conservation efforts. The sanitary sewer rate has remained unchanged at \$1.40 per 100 cubic feet since July 2007, with no planned increase in the 2026 budget. For 2026, sanitary sewer service charges are estimated at \$2.4 million, based on the average historical billed usage.



Sanitary Sewer Fund Expenses. Sanitary Sewer Fund 2026 total expenses are estimated at \$7.1 million, an increase of \$4.5 million compared to 2025 Projected.

- Operating expenses are \$2.2 million, an increase of \$0.1 million (or 4.8%) compared to 2025 Projected.
- Capital outlay expenses will see a \$4.4 million increase over 2025 Projected, with a total budget of \$4.9 million for 2026 and includes:
 - Basin 3 & 4 Discharge Improvements: \$3.6 million.

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- Blacksmith Lift Station Wetwell Rehabilitation: \$0.3 million.
- Albright Lift Station Rehabilitation: \$0.3 million.
- Service Lateral Rehabilitation-Chemical Grouting: \$0.3 million.

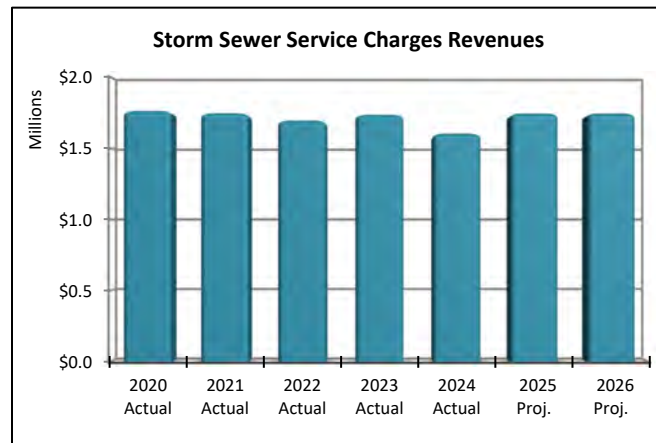
Storm Sewer Fund

The **Storm Sewer Fund** is projected to have expenses exceeding revenues by \$1.7 million in 2026, primarily driven by \$1.7 million allocated to capital projects.

Storm Sewer Fund Revenues and Expenses

	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
Revenues				\$	%
Charges for Services	\$ 1,743,000	\$ 1,745,730	\$ 1,745,500	\$ (230)	0.0%
Investment Income	20,000	112,000	50,000	(62,000)	-55.4%
Miscellaneous	-	4,050	3,500	(550)	-13.6%
Interfund Transfers	-	994,560	-	(994,560)	-100.0%
Total Revenues	\$ 1,763,000	\$ 2,856,340	\$ 1,799,000	\$ (1,057,340)	-37.0%
Expenses					
Personal Services	\$ 532,834	\$ 535,240	\$ 565,021	\$ 29,781	5.6%
Employee Benefits	78,174	78,806	81,659	2,853	3.6%
Supplies & Materials	165,728	107,247	169,360	62,113	57.9%
Charges & Services	223,396	84,922	227,878	142,956	168.3%
Interfund Transfers	683,662	683,662	727,598	43,936	6.4%
Total Operating	\$ 1,683,794	\$ 1,489,877	\$ 1,771,516	\$ 281,639	18.9%
Capital Outlays	1,415,000	974,278	1,742,500	768,222	78.9%
Total Expenses	\$ 3,098,794	\$ 2,464,155	\$ 3,514,016	\$ 1,049,861	42.6%
Revenues Over/ (Under) Expenses	\$ (1,335,794)	\$ 392,185	\$ (1,715,016)		

Storm Sewer Fund Revenues. Historically, Storm Sewer Fund revenues were generated through stormwater rates based on water usage and a fixed fee. In 2023, staff conducted an internal review of the stormwater rates and developed a new stormwater utility fee, which was implemented in August 2024. The new utility fee is charged based on the amount of impervious surface area on a property. An impervious area is any area that prevents stormwater from draining into the soil, such as buildings, houses, parking lots, walkways, driveways, pools, and patios. The billing rate for the fee will be called an Equivalent Runoff Unit (ERU). The ERU represents the average amount of impervious area on single-family residential properties within the City. For 2026, stormwater utility fees are budgeted at \$1.7 million, with no increase in the ERU rate (\$5.30 per ERU).



Fiscal Year	Storm Mgmt Fees	Storm Fixed Fee	Stormwater Utility Fee	Stormwater Total	% Change
2020	\$ 1,463,366	\$ 299,372	\$ -	\$ 1,762,738	5.3%
2021	1,447,224	299,670	-	1,746,894	-0.9%
2022	1,395,696	300,031	-	1,695,727	-2.9%
2023	1,436,382	299,646	-	1,736,028	2.4%
2024	702,847	174,908	726,181	1,603,936	-7.6%
2025*	-	-	1,745,500	1,745,500	8.8%
2026*	-	-	1,745,500	1,745,500	0.0%

*Projected

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Storm Sewer Fund Expenses. Storm Sewer Fund 2026 total expenses are estimated at \$3.5 million, an increase of \$1.0 million (or 42.6%) compared to 2025 Projected.

- Operating expenses are \$1.8 million, an increase of \$0.3 million (or 18.9%) compared to 2025 Projected. The increase is attributable to a \$0.1 million increase for the Storm Sewer Improvements Programs (Overland Flooding Cost-Share Program and Yard Flooding Improvement Reimbursement Program).
- Capital Outlay expenses increase by \$0.8 million compared to 2025 Projected. Capital expenses are budgeted at \$1.7 million and include:
 - Glendale Ave Floodprone Project: \$0.4 million.
 - Alley DD Reconstruction: \$0.4 million.
 - TCR Floodprone Project: \$0.3 million.

Parking Fund

The **Parking Fund** is projected to have expenses exceeding revenues by \$0.3 million in 2026, primarily driven by \$0.4 million allocated to capital projects.

Parking Fund Revenues. Total revenues for the Parking Fund do not reflect any increases in parking fees in 2026 and are estimated at \$1.0 million, reflecting a \$0.3 million decrease compared to 2025 Projected. This decrease is primarily due to an anticipated one-time \$250,000 receipt from a downtown right-of-way alley vacation received in 2025. Revenues also include a \$87,500 transfer from the Special Service Area (SSA) #9 Fund.

Revenues	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$	%
Charges for Services	\$ 619,700	\$ 697,745	\$ 713,200	15,455	2.2%
Fines and Forfeits	110,000	146,000	141,000	(5,000)	-3.4%
Investment Income	35,000	35,000	35,000	-	0.0%
Miscellaneous	250,000	260,000	10,000	(250,000)	-96.2%
Interfund Transfers	150,000	153,885	87,500	(66,385)	-43.1%
Total Revenues	\$ 1,164,700	\$ 1,292,630	\$ 986,700	\$ (305,930)	-23.7%
Expenses					
Personal Services	\$ 124,777	\$ 125,750	\$ 131,186	\$ 5,436	4.3%
Employee Benefits	18,355	18,494	18,950	456	2.5%
Supplies & Materials	43,450	72,100	44,150	(27,950)	-38.8%
Charges & Services	265,977	210,027	289,400	79,373	37.8%
Interfund Transfers	332,427	332,427	365,336	32,909	9.9%
Total Operating	\$ 784,986	\$ 758,798	\$ 849,022	\$ 90,224	11.9%
Capital Outlays	250,000	10,000	420,000	410,000	4100.0%
Total Expenses	\$ 1,034,986	\$ 768,798	\$ 1,269,022	\$ 500,224	65.1%
Revenues Over/ (Under) Expenses	\$ 129,714	\$ 523,832	\$ (282,322)		

Parking Fund Expenses. Parking Fund 2026 total expenses are estimated at \$1.3 million, an increase of \$0.5 million compared to 2025 Projected. Operating expenses are \$0.8 million, an increase of \$0.1 million (or 11.9%) and Capital Outlay expenses are \$0.4 million.

Internal Service Funds

Fleet Services Fund

The **Fleet Services Fund** is projected to have revenues exceeding expenses by \$0.4 million in 2026.

Fleet Services Fund Revenues. Fleet Services Fund 2026 total revenues are estimated at \$5.4 million, with Interfund Transfers accounting for \$4.6 million of the total revenues. The vehicle interfund transfers from other funds of \$4.8 million increases by \$0.2 million (or 3.9%) compared to the 2025 Projected.

Revenues	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$	%
Fines and Forfeits	\$ 300	\$ 200	\$ 200	\$ -	0.0%
Investment Income	150,000	300,000	300,000	-	0.0%
Miscellaneous	190,000	280,000	280,000	-	0.0%
Interfund Transfers	4,648,065	4,662,279	4,843,152	180,873	3.9%
Total Revenues	\$ 4,988,365	\$ 5,242,479	\$ 5,423,352	\$ 180,873	3.5%
Expenses					
Personal Services	\$ 691,135	\$ 722,008	\$ 731,174	\$ 9,166	1.3%
Employee Benefits	102,412	106,833	106,717	(116)	-0.1%
Supplies & Materials	786,100	748,100	761,800	13,700	1.8%
Charges & Services	161,720	160,397	161,095	698	0.4%
Interfund Transfers	289,512	289,512	309,269	19,757	6.8%
Total Operating	\$ 2,030,879	\$ 2,026,850	\$ 2,070,055	\$ 43,205	2.1%
Capital Outlays	4,605,712	2,545,467	2,971,215	425,748	16.7%
Total Expenses	\$ 6,636,591	\$ 4,572,317	\$ 5,041,270	\$ 468,953	10.3%
Revenues Over/ (Under) Expenses	\$ 1,648,226	\$ 670,162	\$ 382,082		

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Fleet Services Fund Expenses. Fleet Services Fund 2026 expenses are budgeted at \$5.0 million, an increase of \$0.5 million compared to 2025 Projected. Operating expenses are \$2.0 million, an increase of \$43,205 (or 2.1%) compared to 2025 Projected and Capital Outlays of \$3.0 million for vehicle replacements increase by \$0.4 million.

Building Renewal Fund

The **Building Renewal Fund** is projected to have expenses exceeding revenues by \$0.3 million in 2026. The Building Renewal Fund provides for the replacement of the City's general government building systems and components. 2026 revenues are estimated at \$0.4 million, and expenses are budgeted at \$0.1 million for facility improvements.

	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
Revenues				\$	%
Investment Income	\$ 60,000	\$ 75,000	\$ 50,000	\$ (25,000)	-33.3%
Interfund Transfers	323,158	323,158	344,185	21,027	6.5%
Total Revenues	\$ 383,158	\$ 398,158	\$ 394,185	\$ (3,973)	-1.0%
Expenses					
Capital Outlays	\$ 982,500	\$ 1,024,200	\$ 134,607	\$ (889,593)	-86.9%
Total Expenses	\$ 982,500	\$ 1,024,200	\$ 134,607	\$ (889,593)	-86.9%
Revenues Over/ (Under) Expenses	\$ (599,342)	\$ (626,042)	\$ 259,578		

Liability Insurance Fund

The **Liability Insurance Fund** is projected to have a balanced budget for 2026. The City manages a self-insurance program for casualty, property, and workers' compensation coverage, while maintaining excess insurance to protect against large or numerous claims. Total revenues for 2026 are \$1.3 million, with interfund transfers from other funds increasing by \$0.1 million (or 10.0%) compared to 2025 Projected.

	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
Revenues				\$	%
Investment Income	\$ 50,000	\$ 45,000	\$ 45,000	-	0.0%
Miscellaneous	50,000	184,000	50,000	(134,000)	-72.8%
Interfund Transfers	1,069,850	1,069,850	1,176,695	106,845	10.0%
Total Revenues	\$ 1,169,850	\$ 1,298,850	\$ 1,271,695	\$ (27,155)	-2.1%
Expenses					
Charges & Services	\$ 1,169,850	\$ 1,218,828	\$ 1,271,695	52,867	4.3%
Interfund Transfers	\$ -	\$ 128,112	\$ -	(128,112)	-100.0%
Total Expenses	\$ 1,169,850	\$ 1,346,940	\$ 1,271,695	\$ (75,245)	-5.6%
Revenues Over/ (Under) Expenses	\$ -	\$ (48,090)	\$ -		

Total expenses for 2026 are budgeted at \$1.3 million, reflecting a \$0.1 million (or -5.6%) decrease from the 2025 Projected. Charges & Services expenses are \$1.3 million, an increase of \$52,867 (or 4.3%) compared to the 2025 Projected, due to increases in property and casualty insurance premiums. The 2025 Projected of \$0.1 million for Interfund Transfers represents a one-time transfer of excess fund balance reserves from the Liability Insurance Fund to contributing operating funds (General Fund, Water Fund, Sanitary Sewer Fund, Storm Sewer Fund, Parking Fund, Fleet Services Fund, and Library Fund) to bring the Fund within the target policy reserve of \$1.0 million at year-end.

Health Insurance Fund

The **Health Insurance Fund** is projected to have a balanced budget in 2026. The City is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC) pool for health, dental, vision, and life insurance for active and retired employees. Total revenues for 2026 are \$6.1 million, with interfund transfers from other funds increasing by \$0.3 million (or 7.5%) compared to 2025 Projected.

	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
Revenues				\$	%
Charges for Services	\$ 1,329,500	\$ 1,323,500	\$ 1,388,940	\$ 65,440	4.9%
Investment Income	35,000	35,000	35,000	-	0.0%
Miscellaneous	50,000	50,000	50,000	-	0.0%
Interfund Transfers	4,293,526	4,293,526	4,616,637	323,111	7.5%
Total Revenues	\$ 5,708,026	\$ 5,702,026	\$ 6,090,577	\$ 388,551	6.8%
Expenses					
Charges & Services	\$ 5,708,026	\$ 5,784,579	\$ 6,090,577	\$ 305,998	5.3%
Interfund Transfers	\$ -	\$ 397,107	\$ -	(397,107)	-100.0%
Total Expenses	\$ 5,708,026	\$ 6,181,686	\$ 6,090,577	\$ (91,109)	-1.5%
Revenues Over/ (Under) Expenses	\$ -	\$ (479,660)	\$ -		

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Total expenses for 2026 are budgeted at \$6.1 million, reflecting a \$0.1 million (or -1.5%) decrease from the 2025 Projected. Charges & Services expenses are \$6.1 million, an increase of \$0.3 million (or 5.3%) compared to the 2025 Projected, due to increases in health and insurance premiums. The 2025 Projected of \$0.4 million for Interfund Transfers represents a one-time transfer of excess fund balance reserves from the Health Insurance Fund to contributing operating funds (General Fund, Water Fund, Sanitary Sewer Fund, Storm Sewer Fund, Parking Fund, Fleet Services Fund, and Library Fund) to bring the Fund within the target policy reserve of \$1.5 million at year-end.

Special Revenue Funds

Motor Fuel Tax Fund

The **Motor Fuel Tax Fund** is projected to have expenditures exceeding revenues by \$2.4 million in 2026.

Motor Fuel Tax Fund 2026 total revenues are budgeted at \$2.6 million and 2026 total expenditures are budgeted at \$5.0 million. In 2025, the 2025 Annual Road Program was expensed in the Capital Projects Fund. 2026 Capital Outlays of \$5.0 million include:

- Road Improvements: \$3.2 million.
- Sidewalk Improvements: \$1.8 million.

	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
Revenues				\$	%
Intergovernmental	\$ 2,436,746	\$ 2,412,999	\$ 2,465,350	\$ 52,351	2.2%
Investment Income	70,000	85,000	85,000	-	0.0%
Total Revenues	\$ 2,506,746	\$ 2,497,999	\$ 2,550,350	\$ 52,351	2.1%
Expenditures					
Capital Outlays	\$ 2,100,000	\$ -	\$ 5,000,000	\$ 5,000,000	100.0%
Total Expenditures	\$ 2,100,000	\$ -	\$ 5,000,000	\$ 5,000,000	100.0%
Revenues Over/					
(Under) Expenditures	\$ 406,746	\$ 2,497,999	\$ (2,449,650)		

Tax Increment Financing (TIF) District Number Three Courthouse Redevelopment Fund

The **TIF District Number Three Courthouse Redevelopment Fund** is projected to have revenues exceeding expenditures by \$2.4 million in 2026.

TIF District #3 Fund 2026 total revenues are budgeted at \$2.5 million, which includes \$2.3 million for incremental property taxes. 2026 expenditures are budgeted at \$0.1 million. The 2025 Projected of \$3.0 million for Charges & Services reflects a \$3.0 million surplus distribution to other taxing districts in 2025.

	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
Revenues				\$	%
Taxes	\$ 2,295,000	\$ 2,249,000	\$ 2,250,000	\$ 1,000	0.0%
Investment Income	150,000	200,000	200,000	-	0.0%
Miscellaneous	-	3,780	-	(3,780)	-100.0%
Total Revenues	\$ 2,445,000	\$ 2,452,780	\$ 2,450,000	\$ (2,780)	-0.1%
Expenditures					
Charges & Services	\$ 35,000	\$ 3,035,000	\$ 35,000	\$ (3,000,000)	-98.8%
Total Operating	35,000	3,035,000	35,000	(3,000,000)	-98.8%
Capital Outlays	2,120,000	1,387,770	50,000	(1,337,770)	-96.4%
Total Capital Outlays	2,120,000	1,387,770	50,000	(1,337,770)	-96.4%
Total Expenditures	\$ 2,155,000	\$ 4,422,770	\$ 85,000	\$ (4,337,770)	-98.1%
Revenues Over/					
(Under) Expenditures	\$ 290,000	\$ (1,969,990)	\$ 2,365,000		

Special Service Area #9 Fund

The **Special Service Area #9 Fund** was established in 2025, replacing SSA #8, for a maximum of seven (7) levy years, beginning with the 2025 Property Tax Levy, collected in 2026. SSA #9 aims to promote the area through marketing and education, manage special events, maintain parking and streetscapes, and enhance aesthetics with decorations, landscape, public art, and signage. Revenues will support certain activities of the Downtown Wheaton Association. The SSA #9 Fund is projected to have a balanced budget in 2026.

	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
Revenues				\$	%
Taxes	\$ -	\$ -	\$ 500,000	\$ 500,000	100.0%
Total Revenues	\$ -	\$ -	\$ 500,000	\$ 500,000	100.0%
Expenditures					
Charges & Services	\$ -	\$ -	\$ 325,000	\$ 325,000	100.0%
Total Operating	\$ -	\$ -	\$ 325,000	\$ 325,000	100.0%
Interfund Transfers	\$ -	\$ -	\$ 175,000	\$ 175,000	100.0%
Total Expenditures	\$ -	\$ -	\$ 500,000	\$ 500,000	100.0%
Revenues Over/					
(Under) Expenditures	\$ -	\$ -	\$ -		

City of Wheaton, Illinois

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For the 2026 Budget, \$325,000 is budgeted for marketing and education promoting benefits and activities in the area through the Downtown Wheaton Association, \$87,500 is budgeted for a transfer to the General Fund to reimburse expenses for downtown landscape, streetscape maintenance, holiday lights/decorations, and special events, and \$87,500 is budgeted for a transfer to the Parking Fund to reimburse expenses associated with the downtown public parking garages and parking lots.

Fiduciary Funds

Police and Fire Pension Plans – City Contributions

The City maintains two trust funds mandated by State law for its Firefighters' and Police Officers' pensions (other employees are covered by the Illinois Municipal Retirement Fund). The following table presents the City's contributions to the Police and Fire pension plans since 2020. In October 2021, the City issued \$45.7 million of General Obligation Bonds ("2021 G.O. Bonds") to fund the unfunded liabilities of the City's Police and Firefighters' Pension Plans ("Pension Plans"). To mitigate investment risks associated with market timing, bond proceeds were contributed to the Pension Plans in twelve equal installments by the City. The 2021 G.O. Bonds proceeds were held as a restricted asset in the City's General Fund until they were contributed to the Pension Plans. In 2021, \$7.4 million was contributed to the Pension Plans and \$36.8 million was contributed in 2022.

For 2026, City contributions for the pension plans increase from \$3.8 million to \$3.9 million, an increase of \$0.1 million (or 2.3%).

Fiscal Year	Police Pension Plan			Firefighters' Pension Plan			Total Pension Plans		
	City Contribution	Annual Change \$	%	City Contribution	Annual Change \$	%	City Contribution	Annual Change \$	%
2026	\$ 2,615,049	\$ 197,135	8.2%	\$ 1,246,721	\$ (110,340)	-8.1%	\$ 3,861,770	\$ 86,795	2.3%
2025	2,417,914	413,664	20.6%	1,357,061	50,398	3.9%	3,774,975	\$ 464,062	14.0%
2024	2,004,250	961,019	92.1%	1,306,663	423,639	48.0%	3,310,913	1,384,658	71.9%
2023	1,043,231	(30,823,208)	-96.7%	883,024	(7,955,861)	-90.0%	1,926,255	(38,779,069)	-95.3%
2022	31,866,439	22,161,562	228.4%	8,838,885	5,435,860	159.7%	40,705,324	27,597,422	210.5%
2021	9,704,877	6,299,617	185.0%	3,403,025	1,685,982	98.2%	13,107,902	7,985,599	155.9%

Component Unit

Wheaton Public Library

The Wheaton Public Library provides library services to the residents of the City and is governed by a separate Board appointed by the Mayor and City Council. For audit purposes, the Library's financial data is discretely presented as a blended component unit in the City's financial statements. 2026 total revenues are budgeted at \$5.3 million, an increase of \$0.2 million (or 3.6%) compared to 2025 Projected. The 2025 property tax levy is budgeted at \$4.9 million, an increase of \$0.2 million (or 4.5%) compared to the 2024 property tax levy. Property taxes account for 92.8% of total revenues. 2026 total expenditures are budgeted at \$5.4 million, an increase of \$0.2 million (or 4.5%) compared to 2025 Projected.

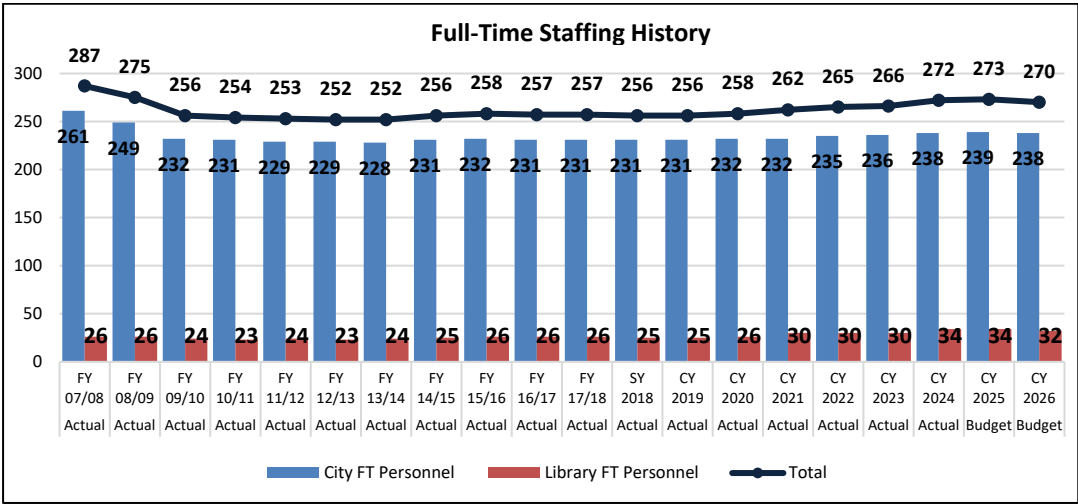
	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
Revenues				\$	%
Taxes	\$ 4,691,380	\$ 4,691,380	\$ 4,902,492	\$ 211,112	4.5%
Intergovernmental	80,145	79,606	79,606	-	0.0%
Charges for Services	194,000	180,192	185,000	4,808	2.7%
Fines and Forfeits	16,000	16,500	16,000	(500)	-3.0%
Investment Income	40,000	24,503	40,000	15,497	63.2%
Miscellaneous	60,000	57,817	60,000	2,183	3.8%
Interfund Transfers	-	51,618	-	(51,618)	-100.0%
Total Revenues	\$ 5,081,525	\$ 5,101,616	\$ 5,283,098	\$ 181,482	3.6%
Expenditures					
Personal Services	\$ 2,755,619	\$ 2,656,650	\$ 2,783,272	\$ 126,622	4.8%
Employee Benefits	379,523	365,326	383,066	17,740	4.9%
Supplies & Materials	529,530	513,606	549,980	36,374	7.1%
Charges & Services	753,385	655,977	679,129	23,152	3.5%
Debt Service	-	108,481	111,998	3,517	3.2%
Interfund Transfers	839,001	839,001	864,670	25,669	3.1%
Total Operating	\$ 5,257,058	\$ 5,139,041	\$ 5,372,115	\$ 233,074	4.5%
Total Expenditures	\$ 5,257,058	\$ 5,139,041	\$ 5,372,115	\$ 233,074	4.5%
Revenues Over/ (Under) Expenditures	\$ (175,533)	\$ (37,425)	\$ (89,017)		

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Personnel

The total number of full-time equivalents (FTE) for the City and Library decreases from 305.6 to 304.8 in the 2026 budget. Full-time positions decrease from 273 to 270, reflecting the reallocation of personnel resources to address community service needs. The following changes were made to full-time positions:

- A Police Services Representative position eliminated and replaced with one (1) Part-Time Police Services Representative position (General Fund-Police Department).
- Two (2) full-time positions were eliminated and replaced with one (1) part-time position (Wheaton Public Library Fund).



Financial Reporting

The Mayor, City Council, and City Manager have consistently prioritized adherence to the highest standards of excellence in the City’s financial operations. The City’s Annual Comprehensive Financial Report has earned the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for 42 consecutive years. Additionally, the City has received the GFOA’s Distinguished Budget Award for the 24th consecutive year for the 2025 Annual Budget. The 2026 Annual Budget meets the high standards of this program and will be submitted for consideration in the GFOA Award Program. Enhancements have been made to sections of the budget to improve its presentation and ensure clearer communication with the community.

Acknowledgments

The preparation of the 2026 Budget could not have been accomplished without the efficient and dedicated services of the City Manager, City Department Heads, Assistant Director of Finance Jolanta Moryl, and Finance Analyst Kyle Moss. I would like to express my sincere appreciation to the Mayor and City Council and the City Manager who encourage and insist upon the highest standards of excellence in planning and conducting the financial operations of the City.

Respectfully submitted,

Robert R. Lehnhardt
Director of Finance/Treasurer

City of Wheaton
Strategic Plan
Calendar Year 2026 Budget



City of Wheaton
Budget Process and Budget Structure
Calendar Year 2026 Budget

Budget Process

The budget process for the City of Wheaton involves the citizens, the Mayor and City Council, City Manager, department heads, supervisors, and many others throughout the organization. Each person plays a critical role in the development of the budget for the upcoming year. Although much of the time and effort in preparing the budget takes place during the months of May through November, the development, implementation, monitoring and review of the City’s budget is part of a comprehensive process that occurs throughout the entire year.

The goal of the Budget Officer is to present a balanced budget to the City Council for review and adoption. A balanced budget is a budget in which revenues meet or exceed expenditures and cash reserves or fund balance is not considered a revenue source. The City will sometimes draw down cash reserves or fund balance to return the reserves to the desired levels as stated in the City’s policy on Fund Balances.

Beginning in 2019, the City transitioned to financial reporting on a calendar year basis (January 1, 2019 – December 31, 2019). During the first three months of the calendar year, the Finance Department begins the year-long process of monitoring the City’s revenues and expenditures and discussing and resolving any significant variances with each Department. The City’s current budgetary control is at the fund level and a budget is adopted for every fund. Total expenditures may not exceed the total amount approved for each fund unless a budget amendment is approved by the City Council.

Long-Term Financial and Capital Planning

The Finance Department annually updates the City’s Five-Year Financial Forecast and Capital Improvement Plan (CIP) identifying infrastructure and capital improvements over the next five years. The annual update and development of the Forecast estimates the financial condition of the City for the next five years for the City’s major operating funds. The Forecast is a planning tool to evaluate the City’s ability to achieve strategic goals, meet short-term and long-term financial obligations, identify areas of concern, and initiate discussions on strategies to ensure the long-term fiscal health of the City. The document allows the City Council, City Manager, and staff to discuss and focus on strategic goals and identify future funding to achieve those goals. Long-term planning provides the opportunity to adjust and refocus the prioritization of strategic goals and objectives. Issues regarding service levels for operations, capital improvements and community needs are identified and reviewed. The review of the Forecast and CIP prior to the development of the annual budget allows for trends in revenues, operating expenditures, and capital expenditures to be discussed with the City Council. Any changes in funding or service levels may then be considered before and during the annual budget process.

Other long-range financial plans utilized during the budget process include: the Five-Year Capital Improvements Program (also known as the Five-Year Road Program) prepared by the Engineering Department and Public Works Department, which provides a plan for infrastructure improvements related to the City’s roads, water and sewer systems; the Facility Needs Program, completed by the Facilities Manager which provides a plan for repair and replacements to City buildings, equipment and property; the Five-Year Fleet Services Vehicle and Equipment Replacement Program completed annually by Public Works, Finance, and the Information Technology Departments, which provides a plan for the maintenance and replacement of the City’s vehicles and equipment; the long-term Capital Equipment Replacement plan; and the long-term Technology Replacement plan. These long-range plans are reviewed annually, and modifications are made during the budget process based on the needs of the City and available financial resources.

City of Wheaton

Budget Process and Budget Structure

Calendar Year 2026 Budget

Budget Preparation

The preparation of the annual budget typically starts in June. The Director of Finance prepares a budget framework report for the City Council, which includes projections of the current year’s budget, estimates for the upcoming year, and staff recommendations on the revenue and expenditure framework for the development of the next budget. The City Council provides feedback on these recommendations and outlines additional initiatives for staff to consider. The Director of Finance then distributes budget worksheets, preliminary budget estimates, and specific directives to each department. Departments prepare their budgets for all organizations within their responsibility, which must be submitted to the Finance Department in August. Any major capital items or significant changes in operating costs requested by each department are excluded from the budget and reviewed separately with the City Manager.

The Finance Department compiles a preliminary Request Budget for review by the City Manager and budget staff. This includes revenue projections for each fund to manage the requested expenditures. The City Manager and Director of Finance aim to present a balanced draft budget to the City Council. New programs or modification requests from departments are reviewed and discussed with the City Manager and budget staff. If approved, those modification requests are added to the Request Budget. The City Manager also holds meetings with Department Heads to finalize the Request Budget based on revenue estimates and available financial resources. A Draft Budget is then prepared, incorporating all the above changes, and distributed to the City Council, Department Heads, staff and is made available for public review prior to the Budget Workshops.

The City Council conducts a public Budget Workshop to discuss the Draft Budget and address any issues, followed by a formal Public Hearing in December, where the public can provide input. Any final changes are made, and the budget is adopted by the City Council in December.

Amending the Budget

If necessary, the annual budget may be amended by the City Council during the year, increasing or decreasing total revenues or expenditures for a particular fund, by a majority vote of the City Council members then holding office approve of the budget amendment presented at a City Council meeting. These budget amendments are usually necessary if anticipated expenditures are expected to exceed the total amount budgeted at the fund level due to changing priorities or unexpected occurrences. Budget transfers within a fund may be authorized by the Director of Finance.

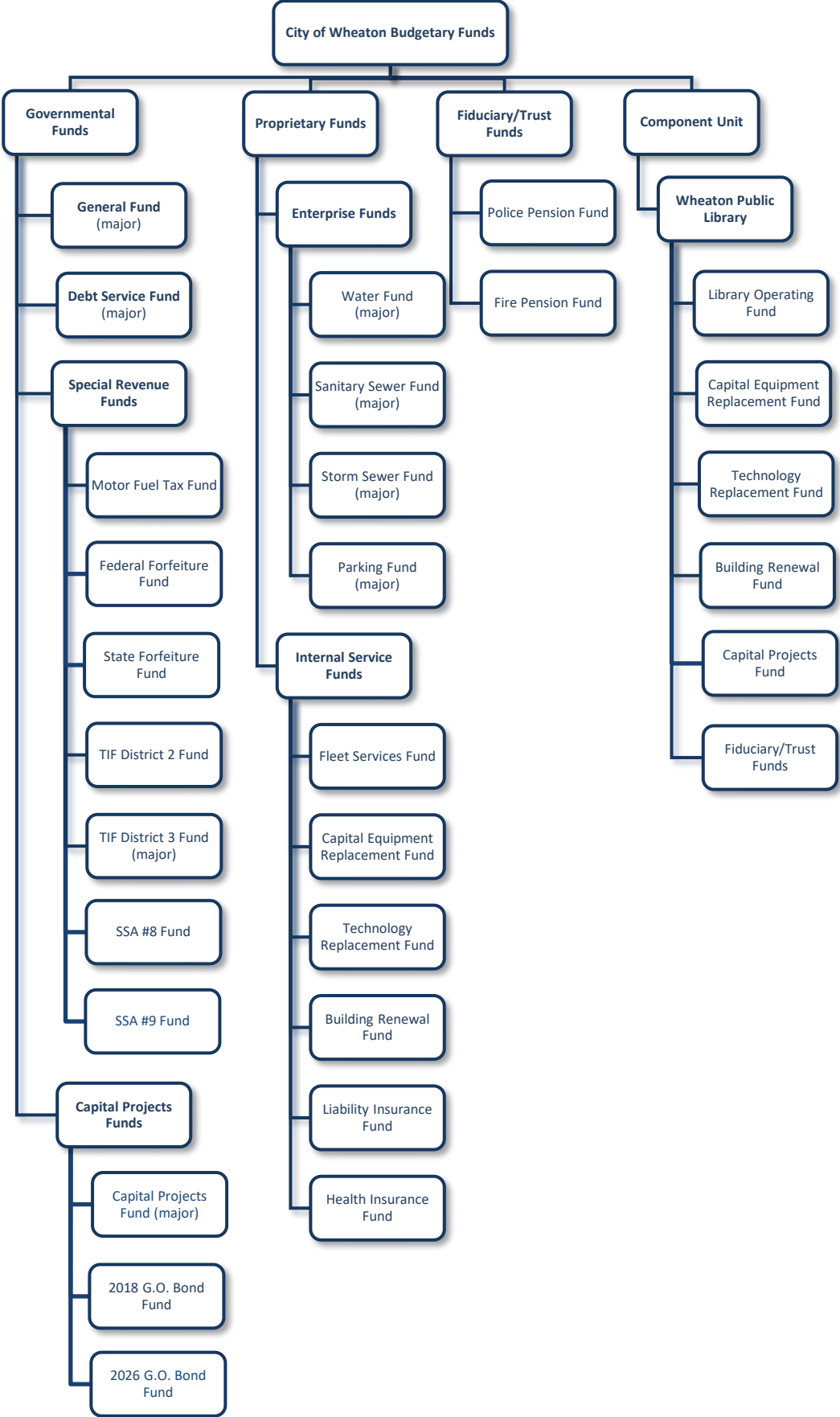
**City of Wheaton, Illinois
Budget Calendar
Calendar Year 2026 Budget**

Date	
May 1, 2025	2026-2030 Five-Year Forecast: Begin Preparation
June 26, 2025	2026-2030 Capital Improvement Plan (CIP): Instructions sent to Departments
July 1-18, 2025	2026-2030 CIP: Team meetings with Departments to review Capital Projects
July 23, 2025	2026 Budget: Instructions and worksheets sent to Departments
August 1, 2025	2026-2030 CIP: Capital Project Requests due to CIP Team
August 8, 2025	2026 Request Budget: Department budget documents due to Finance
August 15, 2025	2026-2030 CIP: Draft CIP submitted to City Manager
August 18, 2025	2026 Request Budget: Draft Request Budget submitted to City Manager and Departments
August 25 – September 5, 2025	2026 Request Budget: Department Meetings with City Manager and Budget Team to review 2026 Department Request Budgets
September 22, 2025	2026 Budget: 2026 Budget Framework presented to City Council
September 22, 2025	2026-2030 CIP: Draft CIP presented to City Council
October 13, 2025	2025 Property Tax Levy: Preliminary Estimate
October 20, 2025	2026 Request Budget: City Manager and Budget Team meet for final review
October 31, 2025	2026 Draft Budget: Submitted to City Council
November 10, 2025	2026 Budget: Budget Workshop Session
November 24, 2025	2025 Property Tax Levy: Truth in Taxation Public Hearing
December 1, 2025	2025 Property Tax Levy: First Reading
December 8, 2025	2026 Budget: Public Hearing
December 15, 2025	2026 Budget: Adoption 2025 Property Tax Levy: Adoption

City of Wheaton
Organizational Matrix - Department/Fund Relationship
Calendar Year 2026 Budget

Department/Division	General Fund	Motor Fuel Tax Fund	Federal & State Forfeiture Funds	TIF District Funds (TIF #2)	TIF District Funds (TIF #3 Major)	SSA No. 8 Fund	SSA No. 9 Fund	Debt Service Fund	Capital Projects Fund (Major)	2018 G.O. Bond Fund	2026 G.O. Bond Fund	Water Fund (Major)	Sanitary Sewer Fund (Major)	Storm Sewer Fund (Major)	Parking Fund (Major)	Fleet Services Fund	Capital Equip. Repl. Fund	Tech. Repl. Fund	Building Renewal Fund	Liability Ins. Fund	Health Ins. Fund
	Major							Major	Capital Projects Funds				Enterprise Funds				Internal Services Funds				
General Government																					
Mayor & City Council	X																	X		X	X
Boards & Commissions	X																				
Senior Citizen Program	X																				
City Manager's Office	X			X	X	X	X		X	X	X	X	X	X	X	X	X	X		X	X
Legal Services	X																X			X	X
Finance	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X
Human Resources	X											X	X	X	X	X	X	X		X	X
Information Technology	X											X	X	X	X	X	X	X		X	X
Communications	X																X	X		X	X
Planning & Economic Dev.	X			X	X	X	X			X	X					X	X	X		X	X
Engineering	X	X							X	X	X	X	X	X		X	X	X		X	X
Building & Code	X															X	X	X		X	X
Facilities	X								X			X	X	X	X	X	X	X	X	X	X
Police Department																					
Police Administrative	X		X												X	X	X	X		X	X
Police Investigative Serv.	X															X	X	X		X	X
Traffic Patrol Services	X															X	X	X		X	X
Police General Services	X															X	X			X	X
Police Support Services	X																X	X		X	X
Police Crossing Guards	X																			X	
Fire Department																					
Fire Administrative	X															X	X	X		X	X
Firefighting/Investigative	X															X	X			X	X
Fire Communications	X																X				
Homeland Security	X																X				
Medical Rescue Services	X															X				X	X
Public Works																					
Public Works Admin.	X								X			X	X	X	X	X	X	X		X	X
Special Events	X															X				X	X
Stream Subdivision Maint.	X																				
Street Division																					
Traffic Signs & Lines	X															X	X	X		X	X
Street Lights & Traffic Signals	X								X							X	X	X		X	X
Snow & Ice Control	X	X														X	X	X		X	X
Street & Sidewalk Maint.	X	X							X							X	X	X		X	X
Forestry Division																					
Forestry Operations	X								X							X	X	X		X	X
Public Grounds	X															X	X	X		X	X
Other Programs																					
Wireless Alarm Network	X																X			X	X
Local Admin Adjudication	X																	X		X	X
Municipal Band	X																				
Interfund Transfers	X							X	X					X					X		
Water Division																					
Water Administrative												X				X		X		X	X
Building Maint.												X				X				X	X
Water Distribution												X				X				X	X
Water Supply												X				X				X	X
Water Capital Projects												X									
Sanitary Sewer Division																					
Sanitary Sewer Admin.													X			X		X		X	X
Sanitary Sewer Maint.													X			X				X	X
Sanitary Sewer Capital Proj.													X								
Storm Sewer Division																					
Storm Sewer Admin.														X		X		X		X	X
Storm Sewer Maint.														X		X				X	X
Storm Sewer Capital Proj.														X							
Parking Fund																					
Commuter Parking															X	X	X			X	X
Downtown Parking															X	X	X	X		X	X
Parking Capital Projects															X						
Fleet Services Fund																					
Fleet Services																X		X		X	X

City of Wheaton
Fund Structure
Calendar Year 2026 Budget



City of Wheaton

Fund Structure and Basis of Accounting and Budgeting

Calendar Year 2026 Budget

General Description

For accounting purposes, a state or local government is not treated as a single, integral entity. Rather, a government is often viewed instead as a collection of smaller, separate entities known as funds. Funds used by a government are traditionally classified into one of seven fund types. In addition, governmental financial reporting for state and local governments classify individual funds as either “Major” or “Nonmajor.” The impact of this distinction is that the financial activity of nonmajor funds is reported in specific instances in the audited financial statements in a consolidated format while major funds are reported separately. The General Fund, Debt Service Fund, Tax Increment Financing District Two Fund, Capital Projects Fund, Water Fund, Sanitary Sewer Fund, Storm Sewer Fund and Parking Fund are considered “major” funds and the remaining other funds are considered “nonmajor” funds. It is useful to provide an overview of the City’s fund structure since the budget is prepared, organized, and presented on a fund basis. The following fund types and each fund budgeted by the City which falls into that fund type classification, are further described.

General Fund

The General Fund (a Governmental Fund) is the largest operating fund of the City and accounts for most expenditures traditionally associated with government, including police protection, fire protection, highway and street improvements, building and code enforcement, planning, zoning, economic development, engineering, legal services, finance and general administration.

Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources which, often due to legal requirements, are designated to finance specific functions or activities of government and which therefore cannot be diverted for other uses. Special Revenue Funds of the City include:

Motor Fuel Tax Fund: This fund is used to account for the operation of street maintenance programs and capital projects as authorized by the Illinois Department of Transportation utilizing the City’s per capita share of motor fuel taxes collected by the State of Illinois.

Federal Forfeiture Fund: This fund was established in 2020 to account for revenues received from the Department of Justice and the Department of Treasury through the Police Department’s participation in various federal asset forfeiture cases. Expenditures are restricted to specific permissible law enforcement uses in compliance with federal regulations.

State Forfeiture Fund: This fund was established in 2020 to account for revenues and expenditure associated with funds received from the Illinois State Police from seizures, asset forfeitures and certain fines. Funds acquired through state seizures are tightly regulated and can only be spent for permissible law enforcement uses.

Tax Increment Financing District Two Fund: This fund is used to account for revenues and expenditures associated with the Main Street Redevelopment Project. Financing is provided from incremental property tax revenues generated from the project area.

Tax Increment Financing District Three Fund: This fund is used to account for revenues and expenditures associated with the Courthouse Square Redevelopment Project. Financing is provided from incremental property tax revenues generated from the project area.

Special Service Area No. 8 Fund: This fund is used to account for revenues and expenditures related to enhanced marketing and education promoting benefits and activities in the special service area; managing special community events and activities; parking operations and maintenance; maintenance of streetscapes; holiday and event decorations; together with aesthetic enhancements including landscape and

City of Wheaton
Fund Structure and Basis of Accounting and Budgeting
Calendar Year 2026 Budget

signage/banners. Financing is provided from property tax revenues generated from the special service area.

Special Service Area No. 9 Fund: This fund was established in 2025 to replace SSA #8. Property tax revenues from the special service area will finance specific activities of the Downtown Wheaton Association, parking operations and maintenance, including public garages, streetscape upkeep, and holiday and event decorations.

Debt Service Fund

The Debt Service Fund is used to account for the payment of interest, principal and paying agent fees on general obligation bonds. Revenues are derived from a debt service property tax levy and a transfer from the Tax Increment Financing District Three Fund.

Capital Projects Funds

Capital Projects Funds are used to account for all resources used for the acquisition of capital assets by the City, except those financed by Proprietary Funds.

Capital Projects Fund: This fund was established in FY 2016 to account for the acquisition and construction of major capital facilities, roadways, sidewalks, streets, and other capital improvements. Initial financing was provided by a \$11.6 million transfer from the General Fund. Annual financing is provided by the General Fund transferring the difference between operating revenues and operating expenditures.

2018 General Obligation Bond Fund: This fund was established in SY 2018 to account for the expenditures related to the Downtown Strategic and Streetscape Plan and other capital improvements. Financing was provided by the sale of the 2018A General Obligation Bond Issue of \$10.0 million.

2026 General Obligation Bond Fund: This fund was created in CY 2026 to account for the expenditures related to the Police Station remodel, the Fire Station #39 replacement, and other capital improvements. Financing is expected to be provided by the sale of the 2026 General Obligation Bond Issue amounting to \$20.9 million.

Enterprise Funds

Enterprise Funds are classified as Proprietary Funds. Proprietary funds are used to account for a government’s business-type activities (activities which receive a significant portion of their funding through user charges and fees). The operations of Enterprise Funds are accounted for similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Enterprise Funds established by the City include:

Water Fund: This fund accounts for the revenues and expenditures related to the provision of water services to residents and businesses. All activities necessary to provide such services include administration, operations, maintenance, construction, financing and related debt service, and billing and collection.

Sanitary Sewer Fund: This fund accounts for the revenues and expenditures related to the transportation, repairs, and improvements of the City’s sanitary sewer system. All activities necessary to provide such services include administration, operations, maintenance, construction, financing and related debt service, and billing and collection.

Storm Sewer Fund: This fund accounts for the revenues and expenditures related to the transportation, repairs, and improvements of the City’s storm sewer system. All activities necessary to provide such services include administration, operations, maintenance, construction, financing and related debt service, and billing and collection.

City of Wheaton
Fund Structure and Basis of Accounting and Budgeting
Calendar Year 2026 Budget

Parking Fund: This fund accounts for the provision of public parking services. All activities are accounted for include administration, operations, maintenance, construction, financing and related debt service, and revenue collection.

Internal Service Funds

Internal Service Funds are also classified as Proprietary Funds and are used by state and local governments to account for the financing of goods and services provided by one department to another department, and to other governments on a cost-reimbursement basis. Internal Service Funds established by the City include:

Fleet Services Fund: This fund is used to account for the activities and services provided by the City’s fleet services department to the various departments of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and purchase of vehicles and equipment. Financing is provided through transfers from City departments and funds.

Capital Equipment Replacement Fund: This fund is used to account for the replacement of major operating equipment (except for technology, vehicles, and facility assets) for City departments. Financing is provided through transfers from City departments and funds based upon current equipment inventory.

Technology Replacement Fund: This fund is used to account for the purchase of computers and other information technology related equipment for City departments. Financing is provided through transfers from City departments and funds based upon current equipment inventory.

Building Renewal Fund: This fund is used to account for the repair and replacement of City building and facility assets. Financing is provided through transfers from City departments and funds based on an annual renewal allowance formula for each building. Only general government buildings are included in this fund. Facility repair and replacement for enterprise operations such as water and sewer service are included in the respective enterprise fund.

Liability Insurance Fund: This fund is used to account for premiums and claim payments for workers' compensation, general liability, property insurance, and excess insurance coverage for the City. Financing is provided through transfers from City departments and funds.

Health Insurance Fund: This fund is used to account for the for premium and claim payments for the health insurance plan, dental insurance plan and other employees benefits for City employees. Financing is provided through transfers from City departments and funds.

Trust and Agency Funds

Trust and agency funds are classified as Fiduciary Funds and are used when a government holds or manages financial resources in an agent or fiduciary capacity. The City budgets for two Pension Trust Funds:

Fire Pension Fund: This fund is used to account for the accumulation of resources to pay fire pension costs. Funding is provided by fire members at rates fixed by state statutes and by the City through an annual contribution from the corporate property tax levy.

Police Pension Fund: This fund is used to account for the accumulation of resources to pay police pension costs. Funding is provided by police members at rates fixed by state statutes and by the City through an annual contribution from the corporate property tax levy.

Wheaton Public Library Funds

The **Wheaton Public Library Fund** (Governmental Fund), **Library Capital Equipment Replacement Fund** (Internal Service Fund), **Library Technology Replacement Fund** (Internal Service Fund), **Library Building Renewal Fund**

City of Wheaton

Fund Structure and Basis of Accounting and Budgeting

Calendar Year 2026 Budget

(Internal Service Fund), **Library Capital Projects Fund** (Capital Projects Fund), **Adams Memorial Fund** (Trust Fund), **Garbe Book Endowment Fund** (Trust Fund), **Library Agency Endowment Fund** (Trust Fund), the **Theodore Utchen Agency Fund** (Trust Fund) and the **Youth Fund** (Trust Fund), are funds used by the Wheaton Public Library. The Wheaton Public Library is a component unit of the City and is governed by a separate Board of Trustees appointed by the Wheaton City Council. The City of Wheaton approves the annual budget and annual property tax levy to fund the Library operations. All the Wheaton Public Library Funds are included in the Budget document.

Basis of Accounting

The modified accrual basis of accounting is used for all governmental fund types (General Fund, Special Revenue Funds, Capital Project Funds, and the Debt Service Fund) and agency funds (the City currently does not have any agency funds established). Under the modified accrual basis of accounting, revenues are recognized when they are both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or within sixty days after year-end. The City recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues, except for sales taxes and utility taxes which use a 90-day period. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

Those revenues susceptible to accrual under the modified accrual basis are property taxes, sales and use taxes, franchise fees, licenses, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until cash is received by the City.

The accrual basis of accounting is utilized by proprietary fund types including enterprise funds and internal service funds, and pension trust fund types. Under this method, revenues and additions are recognized when earned and expenses and deductions are recorded when a liability is incurred, or economic asset used.

Both the modified accrual basis of accounting and the accrual basis of accounting are consistent with generally accepted accounting principles (GAAP).

Basis of Budgeting

The budget for the City is prepared on a basis consistent with GAAP as described above except for the following major exceptions described and identified below as the budgetary basis:

1. Capital outlays within the proprietary fund types are capitalized and recorded as assets on a GAAP basis but expensed on the budgetary basis. In addition, depreciation expense is not shown on the budgetary basis for the proprietary fund types since capital outlay is expensed and not depreciated. The budgetary basis provides a more accurate description of the actual expenditures made during the year for the proprietary fund-types. The capitalization threshold for infrastructure (land, building and land improvements) is \$25,000. The threshold for vehicles, machinery and equipment is \$5,000.
2. Bond proceeds in Enterprise funds are shown as revenues on the budgetary basis, and assets on a GAAP basis. Likewise, principal payments are shown as expenditures on a budgetary basis but reflected as a decrease in long-term debt payable on a GAAP basis. Under GAAP, bond proceeds for proprietary funds would be shown as an asset and offset with long-term debt payable.
3. Unrealized gains and losses on investments are treated as adjustments to revenue under the GAAP basis whereas under the basis of budgeting these amounts are not recognized and are excluded from revenue.

City of Wheaton Financial Management Policies Calendar Year 2026 Budget

Fund Balance and Cash Reserve Policies

The City of Wheaton has established the following fund balance and cash reserve policies. The purpose of these policies is to ensure conformance with generally accepted accounting principles (GAAP), support long-term financial planning, and manage risks from economic fluctuations. These policies also ensure adequate reserves for funding operations, capital equipment replacements, capital improvements, and unanticipated expenditures. The City will strive to replenish reserve balances to the appropriate levels after any drawdown.

All these policies refer to the fund balance, net position, or cash reserve level at the end of the calendar year. The Finance Department monitors these balances and informs the City Manager of significant changes that occur and the potential effect on funding future operations.

Definitions

Cash Reserves: Actual cash on hand and liquid investments.

Fund Balance: The difference between assets and liabilities in a Governmental Fund.

- *Nonspendable fund balance* includes amounts that are not in a spendable form or are legally required to be maintained intact.
- *Restricted fund balance* includes amounts that can be utilized only for specific purposes imposed by external parties (i.e. creditors, grantors, contributors) or laws or regulations of other governments or by law through constitutional provisions or enabling legislation.
- *Committed fund balance* includes amounts that can only be utilized for specific purposes determined by formal action of the City Council. Commitments may be changed or removed only by the City Council taking the same formal action that imposed the constraint originally.
- *Assigned fund balance* includes amounts intended to be utilized by the City for specific purposes. In Governmental Funds other than the General Fund, assigned fund balance represents the amount that is not otherwise designated. The City Manager is authorized to designate assigned fund balance for the General Fund.
- *Unassigned fund balance* includes any remaining fund balance not contained in any other classification and is only applicable to the General Fund.

Net Position: The difference between assets and liabilities in a Non-Governmental Fund.

- *Net Investment in Capital Assets, net of related debt* is the City's equity in capital assets.
- *Restricted Net Position* may only be utilized for the specific purposes stipulated by an external resource provider, constitutionally, or through enabling legislation.
- *Unrestricted Net Position* are the remaining portion of net position and are generally available for use by the City.

Flow Assumption

For expenditures which are funded with multiple resources, the City will first utilize restricted fund balance if allowable, followed by committed fund balance, then assigned fund balance and lastly, unassigned fund balance (if applicable).

General Fund

The City will strive to maintain a minimum total unrestricted fund balance reserve in the General Fund equal to 40% of annual operating expenditures excluding capital improvements and transfers to other funds. In addition, the City will strive to maintain a minimum unrestricted cash reserve balance equal to 25% of annual operating expenditures excluding capital improvements and transfers to other funds.

City of Wheaton Financial Management Policies Calendar Year 2026 Budget

Motor Fuel Tax Fund

The City will strive to maintain a minimum total fund balance reserve in the Motor Fuel Tax Fund equal to 50% of annual revenues to provide sufficient cash flow for payment of expenditures related to the City's annual road program.

Debt Service Fund

The City will strive to maintain total fund balance reserve in the Debt Service Fund sufficient to meet the June 1st interest payments due the following calendar year. The reserve balance ensures the City does not default on debt service payments from delays in property tax receipts.

Water Fund

The City will strive to maintain an unrestricted net position balance reserve equal to 25% of annual operating expenditures, excluding depreciation and capital improvements, to provide sufficient cash flow for operations and for unanticipated capital replacement and repairs. In addition, the City shall responsibly plan for future capital improvements by maintaining a capital reserve level to be used for future capital improvements.

Sanitary Sewer Fund

The City will strive to maintain an unrestricted net position balance reserve equal to 25% of annual operating expenditures, excluding depreciation and capital improvements, to provide sufficient cash flow for operations and for unanticipated capital replacement and repairs. In addition, the City shall responsibly plan for future capital improvements by maintaining a capital reserve level to be used for future capital improvements.

Storm Sewer Fund

The City will strive to maintain an unrestricted net position balance reserve equal to 25% of annual operating expenditures, excluding depreciation and capital improvements, to provide sufficient cash flow for operations and for unanticipated capital replacement and repairs. In addition, the City shall responsibly plan for future capital improvements by maintaining a capital reserve level to be used for future capital improvements.

Parking Fund

The City will strive to maintain an unrestricted Operating Reserve balance equal to 25% of annual operating expenditures, excluding depreciation and capital improvements, a Parking Garages Reserve balance necessary to provide funds for the maintenance of the Parking Garages, and a Capital Reserve balance for capital improvements to the parking system.

Fleet Services Fund

The City will strive to maintain an unrestricted Operating Reserve balance equal to 10% of annual operating expenditures, excluding depreciation and capital improvements, plus a Vehicle Replacement Reserve balance equal to the next three years of vehicle and equipment replacements. Vehicle and equipment funding and replacements are determined according to the annual replacement schedule.

Building Renewal Fund

The City will strive to maintain an unrestricted net position balance necessary to provide sufficient funds for the replacement of major governmental facility components according to the annual funding schedule.

Capital Equipment Replacement Fund

The City will strive to maintain an unrestricted net position balance necessary to provide sufficient funds for the replacement of major capital equipment according to the annual replacement schedule.

City of Wheaton Financial Management Policies Calendar Year 2026 Budget

Technology Replacement Fund

The City will strive to maintain an unrestricted net position balance necessary to provide sufficient funds for the replacement of technology equipment according to the annual replacement schedule.

Liability Insurance Fund

The City will strive to maintain a minimum unrestricted net position balance of \$1.0 million. This reserve level provides sufficient cash flow for property, liability, and workers compensation claims and to mitigate the impact of significant increases in premiums or claim costs.

Health Insurance Fund

The City will strive to maintain a minimum unrestricted net position balance of \$1.5 million. This reserve level provides sufficient cash flow for health, dental and life insurance costs and to mitigate the impact of significant increases in premiums.

Wheaton Public Library Fund

The City will strive to maintain an unreserved fund balance equal to five months of operating expenditures. This level is necessary to provide funding for operations until the annual property tax distribution is received from the City and for unanticipated expenditures.

Revenue and Expenditure Policies

Revenue

The City desires to maintain a diversified and stable revenue base to reduce the impacts of fluctuations in any one revenue source. The revenue mix combines elastic and inelastic revenue sources to minimize the effects of an economic downturn. The City also incorporates the following principles related to revenues as it furthers its financial planning and fulfills its fiscal responsibilities:

- Through the City's economic development program, the City will strive to strengthen its revenue base.
- Through the annual financial forecast process, the City will project each revenue source for at least the next five years and will update this forecast annually.
- The City will maintain a revenue monitoring system to assist in trend analysis and revenue forecasting.
- The City follows a "cost of service" approach which results in user fees, rates and customer charges being sufficient to cover appropriate costs. These fees and rates are reviewed annually.
- The City will set fees and user charges for each enterprise fund (Water Fund, Sanitary Sewer, Storm Sewer Fund, and Parking Fund) at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets.
- The City will use all out of the ordinary or one-time revenues received as surplus revenue for the respective calendar year to build up reserve balances or earmark for special projects.

Expenditure

- The City will consistently budget the minimum level of expenditures which will provide for the public health and safety of the residents and businesses of the community.
- Expenditures will be within the confines of generated revenue. Reserve balances will be used to fund operating expenditures only for the short-term duration of one to two years.
- Through the financial forecast process, the City will forecast expenditures for each of the next five years and will update this forecast annually, taking into account anticipated increases in operating expenditures, significant changes in operating and staffing needs, and future capital projects and improvements that have been identified as needed for the community.

City of Wheaton

Financial Management Policies

Calendar Year 2026 Budget

Budgeting, Accounting, Auditing and Reporting Policies

- The City considers the budget, at each fund level, to be balanced where revenues, plus planned fund balance reserve drawdowns, equal expenditures. The budget, at each fund level, may or may not be balanced due to a variety of factors, such as capital expenditures, one-time expenditures, one-time revenues, and extraordinary financial economic conditions. The City appropriately plans ahead thru the financial forecast, Capital Improvement Plan, and fund balance policies to appropriately build fund balance reserves to be available to address these factors.
- The City will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
- The accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).
- Where possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and by Fund.
- An independent firm of certified public accountants will perform an annual financial and compliance audit of the City's financial statements according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.
- The City will annually seek the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Award and the GFOA Distinguished Budget Award.
- The City will promote full disclosures in its annual financial statements and its bond presentations.
- The City will comply with all financial reporting requirements including all annual reports to be filed with the State and all annual debt disclosures filed with the respective agencies.

Cash Management/Investment Policy

- An investment policy has been adopted by the City Council. The investment policy provides guidelines for the prudent investment of the temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The goal is to enhance the economic status of the City while protecting its pooled cash.
- The cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest idle funds responsibly. The City attempts to match funds to projected disbursements.
- In order to maximize interest earnings, the City commingles the cash of all funds excluding the Fire Pension Fund and Police Pension Fund. Interest revenue derived from commingled cash is allocated to the participating funds monthly based on the relative cash balance of each fund.
- Criteria for selecting investments and the order of priority are:
 - **Safety.** Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the portfolio.
 - **Liquidity.** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary markets.
 - **Return on Investment.** Return on investment is of tertiary concern when compared to the safety and liquidity objectives described above. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout economic cycles, taking into account the investment risk constraints and liquidity needs. Investments are limited to very low risk securities in anticipation of earning a fair return relative to the risk being assumed.

City of Wheaton

Debt Policy and Outstanding Debt

Calendar Year 2026 Budget

Debt Policy - Objective

The City will obtain debt financing only when necessary; to set forth the process to identify the timing and amount of debt needed to be as efficient as possible; and proceed with the method of sale that will generate favorable interest rates and minimize costs.

Debt Policy - Goals

The City pursues the following goals when issuing debt:

- Maintain or improve the City's credit rating on existing or future debt issues.
- Effectively utilize debt capacity in relation to the City's tax base, or utility rate base to meet long-term capital requirements. If current resources are insufficient to meet capital requirements, the City may consider incurring debt to fund the shortfall.
- Generally, amortize debt within twenty years from issuance. Determine the amortization (maturity) schedule which will best fit with the overall debt structure of the City's general obligation debt, repayment source and/or related tax levy at the time the new debt is issued. For issuance of revenue bonds, or general obligation bonds paid by revenues other than property tax, the amortization schedule which will best fit with the overall debt structure of the enterprise fund and its related rate structure will be considered. Consideration will be given to coordinating the length of the issue with the lives of assets, whenever practical, while considering repair and replacement costs of those assets to be incurred in future years as an offset to the useful lives, and the related length of time in the payout structure.
- Utilize the method of sale that will minimize interest expense and issuance costs.
- Level or declining debt service shall be employed unless operational matters dictate otherwise, or except to achieve overall level debt service with existing bonds.
- The City shall be mindful of the potential benefits of bank qualification and will strive to limit its annual issuance of debt to \$10 million or less when such estimated benefits are greater than the benefits of exceeding the bank qualification limit.
- Include a call provision of approximately ten years or less to provide the City flexibility to refinance debt in the future. The call feature will be determined at the time of sale based on market conditions and investor acceptance.
- Issue fixed rate debt as opposed to variable rate debt to minimize exposure to certain risks. If unusual circumstances warrant the issuance of variable rate debt, an explanation must be provided and approved by the City Council. The par amount of outstanding variable rate debt shall not exceed 10% of the City's outstanding debt. The City will not use derivative products in its debt structure.

Debt Policy - General Obligation Debt Limitation

Under Illinois Compiled Statutes, municipalities of less than 500,000, unless they are a home rule unit, are limited to the amount of general obligation bonded debt they can incur at any one time to no more than 8.625% of the total equalized assessed value (EAV) of real estate property. Since the City is a home rule community, the City is not subject to this limitation. However, the City has imposed a debt limitation equal to 5% of its equalized assessed value. All outstanding revenue bonds and general obligation debt that is fully supported and payable from an enterprise fund shall be excluded from the City's debt limit calculation. Based on the City's 2024 EAV, the debt capacity limit is \$140,445,625. As of January 1, 2026, the City has two (2) debt issuances with a total gross outstanding debt of \$46,125,000 and a debt to EAV ratio of 1.64%.

Equalized Assessed Valuation	\$ 2,808,912,500
Debt Capacity Limit: 5% of EAV	\$ 140,445,625
Less: Debt Outstanding	\$ (46,125,000)
Remaining Debt Capacity	\$ 94,320,625
Gross Debt to EAV	1.64%

City of Wheaton
Debt Policy and Outstanding Debt
Calendar Year 2026 Budget

Debt Policy – Debt Administration

Financial Disclosures. The City shall prepare appropriate disclosures as required by the City’s continuing disclosure undertakings, the Securities and Exchange Commission, the federal government, the State of Illinois, rating agencies, underwriters, investors, taxpayers, and other appropriate entities and persons to ensure compliance with applicable laws and regulations.

Review of Financing Proposals. All financing proposals that involve a pledge of the City's credit through the sale of securities, execution of loans or lease agreements and/or otherwise directly involve the lending or pledging of the City's credit shall be referred to the Director of Finance/Treasurer who shall determine the financial feasibility, and the impact on existing debt of such proposal, and shall make recommendations accordingly to the City Manager and City Council for approval.

Establishing Financing Priorities. The Director of Finance/Treasurer shall administer and coordinate the City's debt issuance program and activities, including timing of issuance, method of sale, structuring the issue, and marketing strategies. The Director of Finance/Treasurer along with the City's Financial Advisor shall meet, as appropriate, with the City Manager and the City Council regarding the status of the current year's program and to make specific recommendations.

Refunding Policy. The City shall consider refunding outstanding debt when legally permissible and financially advantageous. A net present value debt service savings of at least three percent of the refunded par amount or greater must be achieved, unless otherwise justified and authorized by the City Council.

Investment of Borrowed Proceeds. The City shall invest proceeds of debt in accordance with the City’s adopted investment policy. The City acknowledges its ongoing fiduciary responsibilities to actively manage the proceeds of debt issued for public purposes in a manner that is consistent with Illinois statutes that govern the investment of public funds, and consistent with the permitted securities covenants of related bond documents executed by the City. The management of public funds should enable the City to respond to changes in markets or changes in payment or construction schedules to (i) minimize risk, (ii) ensure liquidity, and (iii) optimize returns.

General Obligation Debt

As of January 1, 2026, the City has two (2) outstanding debt issuances. The City plans to issue bonds in 2026 to fund the Police Station Remodel and the replacement of Fire Station #39. The 2026 Budget includes preliminary project and financing costs for a \$21.9 million bond issuance. It should be noted that the schedules and charts presented in this section do not account for the debt service associated with the 2026 General Obligation Bonds.

In 2021 Standard & Poor assigned a rating of “AAA” for the City’s 2021 Taxable General Obligation Bonds. The AAA rating reflects the City’s very strong economy, very strong financial policies and practices, strong budgetary performance and flexibility, and very strong liquidity. The gross debt per capita is \$854.64 as of January 1, 2026.

Current Outstanding Debt Issuances

- Corporate Purpose Bond Series of 2018A
 - Original Issue Amount: \$10,000,000
 - Original Issue Date: August 1, 2018
 - Date of Maturity: December 1, 2031
 - Interest Rate: 3.138%
 - Outstanding Principal: \$7,750,000
 - Outstanding Interest: \$809,604
 - Current Interest Rate: 3.138%
 - Description: Bonds issued to fund the Downtown Streetscape project and other capital improvements. Financing is being provided by an annual property tax levy.

City of Wheaton Debt Policy and Outstanding Debt Calendar Year 2026 Budget

- Corporate Purpose Taxable Bond Series of 2021**

Original Issue Amount: \$45,740,000

Outstanding Principal: \$38,375,000

Original Issue Date: October 26, 2021

Outstanding Interest: \$8,378,113

Date of Maturity: December 1, 2040

Current Interest Rate: 1.308%

Interest Rates: 0.294% to 2.924%

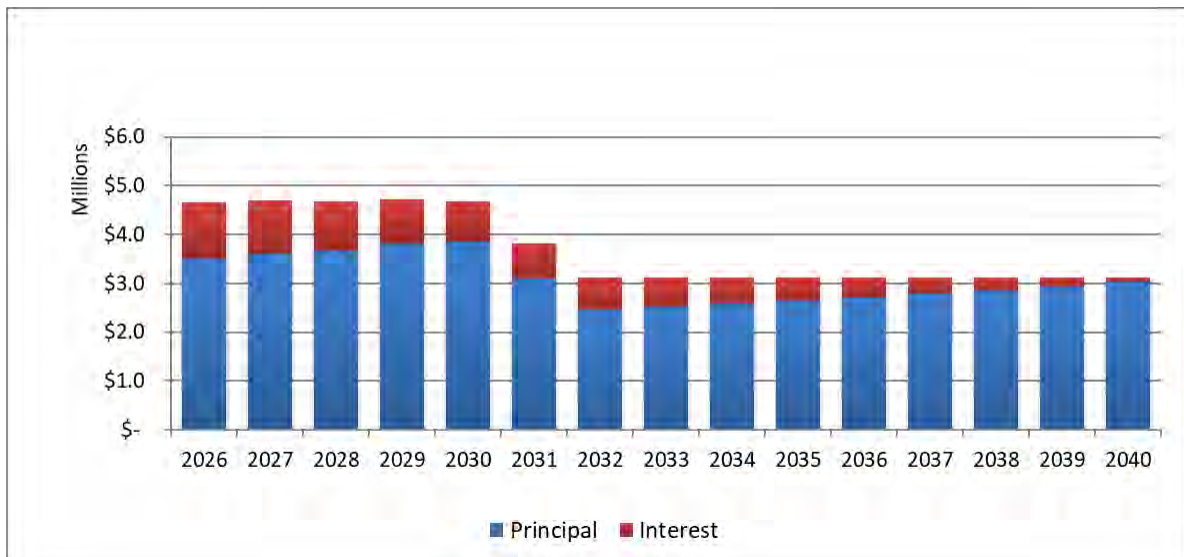
Description: Bonds issued to fund all or a portion of the unfunded liabilities of the City's Police Pension Fund and Fire Pension Fund and fund a budget stabilization fund. Financing is being provided by an annual property tax levy.

The following charts show the total debt service schedule for all the City's current debt issuances.

Total Debt Service Schedule

General Obligation Debt					
Budget Year	Beginning Principal Balance	Principal	Interest	Total Principal & Interest	Ending Principal Balance
2026	\$ 46,125,000	\$ 3,520,000	\$ 1,142,380	\$ 4,662,380	\$ 42,605,000
2027	42,605,000	3,620,000	1,072,549	4,692,549	38,985,000
2028	38,985,000	3,680,000	994,851	4,674,851	35,305,000
2029	35,305,000	3,820,000	911,269	4,731,269	31,485,000
2030	31,485,000	3,865,000	819,911	4,684,911	27,620,000
2031	27,620,000	3,090,000	724,855	3,814,855	24,530,000
2032	24,530,000	2,465,000	652,258	3,117,258	22,065,000
2033	22,065,000	2,520,000	597,313	3,117,313	19,545,000
2034	19,545,000	2,580,000	538,622	3,118,622	16,965,000
2035	16,965,000	2,640,000	474,664	3,114,664	14,325,000
2036	14,325,000	2,710,000	406,579	3,116,579	11,615,000
2037	11,615,000	2,785,000	333,978	3,118,978	8,830,000
2038	8,830,000	2,860,000	255,329	3,115,329	5,970,000
2039	5,970,000	2,940,000	174,563	3,114,563	3,030,000
2040	3,030,000	3,030,000	88,597	3,118,597	-
Total		\$ 46,125,000	\$ 9,187,718	\$ 55,312,718	

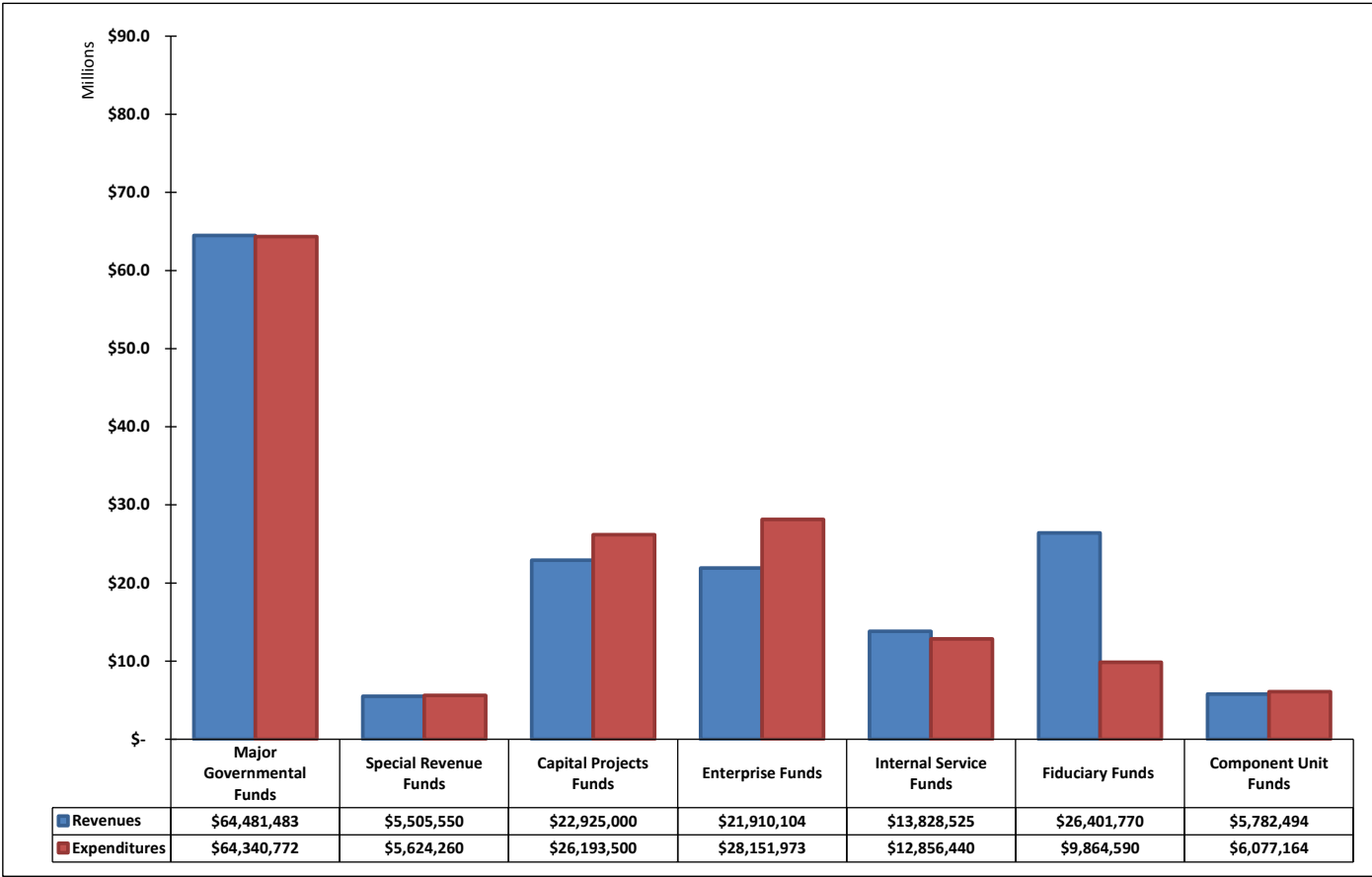
Total Annual Debt Service Payments



City of Wheaton
Budget Year Comparison Summary - All Funds
Calendar Year 2026 Budget

Fund	Revenues	Expenditures	Rev vs Exp
<u>Major Governmental Funds</u>			
General Fund	\$ 58,177,717	\$ 58,177,717	\$ -
Debt Service Fund	6,303,766	6,163,055	140,711
Total Major Governmental Funds	64,481,483	64,340,772	140,711
<u>Special Revenue Funds</u>			
Motor Fuel Tax Fund	2,550,350	5,000,000	(2,449,650)
Federal Forfeiture Fund	1,600	720	880
State Forfeiture Fund	3,600	38,540	(34,940)
TIF Dist #3 Courthouse Redev Fund	2,450,000	85,000	2,365,000
SSA #9 Fund	500,000	500,000	-
Total Special Revenue Funds	5,505,550	5,624,260	(118,710)
<u>Capital Projects Funds</u>			
Capital Projects Fund	1,025,000	4,293,500	(3,268,500)
2026 G.O. Bond Fund	21,900,000	21,900,000	-
Total Capital Project Funds	22,925,000	26,193,500	(3,268,500)
<u>Internal Service Funds</u>			
Fleet Services Fund	5,423,352	5,041,270	382,082
Capital Equip Replacement Fund	453,749	115,000	338,749
Technology Replacement Fund	194,967	203,291	(8,324)
Building Renewal Fund	394,185	134,607	259,578
Liability Insurance Fund	1,271,695	1,271,695	-
Health Insurance Fund	6,090,577	6,090,577	-
Total Internal Service Funds	13,828,525	12,856,440	972,085
Total Governmental Funds	\$ 106,740,558	\$ 109,014,972	\$ (2,274,414)
<u>Enterprise Funds</u>			
Water Fund	\$ 16,572,604	\$ 16,308,779	\$ 263,825
Sanitary Sewer Fund	2,551,800	7,060,156	(4,508,356)
Storm Sewer Fund	1,799,000	3,514,016	(1,715,016)
Parking Fund	986,700	1,269,022	(282,322)
Total Enterprise Funds	\$ 21,910,104	\$ 28,151,973	\$ (6,241,869)
<u>Fiduciary Funds</u>			
Fire Pension Fund	\$ 10,146,721	\$ 3,415,895	\$ 6,730,826
Police Pension Fund	16,255,049	6,448,695	9,806,354
Total Fiduciary Funds	\$ 26,401,770	\$ 9,864,590	\$ 16,537,180
Total City of Wheaton	\$ 155,052,432	\$ 147,031,535	\$ 8,020,897
<u>Component Unit Funds</u>			
Library Operating Fund	\$ 5,283,098	\$ 5,372,115	\$ (89,017)
Library Capital Equip Repl Fund	55,769	59,266	(3,497)
Library Technology Repl Fund	49,532	28,000	21,532
Library Building Renewal Fund	266,040	609,483	(343,443)
Adams Memorial Fund	57,100	5,600	51,500
Library Agency Endowment Fund	50,050	1,700	48,350
Library Theodore Utchen Agency Fund	16,550	850	15,700
Library Youth Fund	4,355	150	4,205
Total Component Unit Funds	\$ 5,782,494	\$ 6,077,164	\$ (294,670)
Total All Funds	\$ 160,834,926	\$ 153,108,699	\$ 7,726,227

City of Wheaton
Revenues and Expenditures by Fund Type
Calendar Year 2026 Budget



Major Gov. Funds:	Special Rev. Funds:	Capital Proj. Funds:	Enterprise Funds:	Internal Service Funds:	Fiduciary Funds:	Component Unit Funds:
General	MFT	Capital Project	Water	Fleet Service	Fire Pension	Library Operating Fund
Debt Service	Foreign Fire Ins.	2018 G.O. Bonds	Sanitary Sewer	Capital Equip Repl	Police Pension	Library Cap Equip Repl
	Forfeitures	2026 G.O. Bonds	Storm Sewer	Technology Repl		Library Tech Repl
	TIFs		Parking	Building Renewal		Library Building Renewal
	SSA #8			Liability Insurance		Adams Memorial Fund
	SSA #9			Health Insurance		Library Agency Endowment
						Library Youth Fund
						Library T. Utchen Agency

City of Wheaton
Schedule of Fund Balances
Calendar Year 2026 Budget

The following schedules summarizes the projected fund balances for Calendar Year 2025 and Calendar Year 2026, along with a brief explanation for changes in fund balance that are greater than 10% and \$100,000.

Calendar Year 2025 Projected						
Fund	01/01/2025 Beg. Fund Balance	Revenues	Expenditures	12/31/2025 Ending Fund Balance	Change in Fund Balance \$ %	
Major Governmental Funds						
General Fund	\$ 25,426,460	\$ 57,145,384	\$ 59,242,082	\$ 23,329,762	\$ (2,096,698)	-8.2%
Debt Service Fund	1,123,555	4,771,326	4,650,433	1,244,448	120,893	10.8% (a)
Total Major Governmental Funds	26,550,015	61,916,710	63,892,515	24,574,210	(1,975,805)	-7.4%
Special Revenue Funds						
Motor Fuel Tax Fund	1,150,688	2,497,999	-	3,648,687	2,497,999	217.1% (b)
Federal Forfeiture Fund	41,232	8,900	16,884	33,248	(7,984)	-19.4%
State Forfeiture Fund	275,209	43,652	13,360	305,501	30,292	11.0%
TIF Dist #2 Main St Redev Fund	388,417	15,000	403,417	-	(388,417)	-100.0% (c)
TIF Dist #3 Courthouse Redev Fund	7,099,121	2,452,780	4,422,770	5,129,131	(1,969,990)	-27.7% (d)
SSA #8 Fund	-	502,920	502,920	-	-	0.0%
Total Special Revenue Funds	8,954,667	5,521,251	5,359,351	9,116,567	161,900	1.8%
Capital Projects Funds						
Capital Projects Fund	12,953,831	5,605,305	8,630,400	9,928,736	(3,025,095)	-23.4% (e)
2018 G.O. Bond Fund	299,042	12,000	311,042	-	(299,042)	-100.0% (f)
Total Capital Project Funds	13,252,873	5,617,305	8,941,442	9,928,736	(3,324,137)	-25.1%
Internal Service Funds						
Fleet Services Fund	8,265,011	5,242,479	4,572,317	8,935,173	670,162	8.1%
Capital Equip Replacement Fund	4,159,028	449,862	130,000	4,478,890	319,862	7.7%
Technology Replacement Fund	780,407	198,232	110,200	868,439	88,032	11.3%
Building Renewal Fund	1,792,154	398,158	1,024,200	1,166,112	(626,042)	-34.9% (g)
Liability Insurance Fund	1,048,090	1,298,850	1,346,940	1,000,000	(48,090)	-4.6%
Health Insurance Fund	1,979,660	5,702,026	6,181,686	1,500,000	(479,660)	-24.2% (h)
Total Internal Service Funds	18,024,349	13,289,607	13,365,343	17,948,613	(75,736)	-0.4%
Total Governmental Funds	\$ 66,781,904	\$ 86,344,873	\$ 91,558,651	\$ 61,568,126	\$ (5,213,778)	-7.8%
Enterprise Funds						
Water Fund	\$ 4,918,308	\$ 15,937,763	\$ 15,708,029	\$ 5,148,042	\$ 229,734	4.7%
Sanitary Sewer Fund	5,527,896	2,662,118	2,589,108	5,600,906	73,010	1.3%
Storm Sewer Fund	2,228,131	2,856,340	2,464,155	2,620,316	392,185	17.6% (i)
Parking Fund	1,184,108	1,292,630	768,798	1,707,940	523,832	44.2% (j)
Total Enterprise Funds	\$ 13,858,443	\$ 22,748,851	\$ 21,530,090	\$ 15,077,204	\$ 1,218,761	8.8%
Total Governmental & Enterprise	\$ 80,640,347	\$ 109,093,724	\$ 113,088,741	\$ 76,645,330	\$ (3,995,017)	-5.0%
Fiduciary Funds						
Fire Pension Fund	\$ 60,831,831	\$ 9,862,061	\$ 3,142,300	\$ 67,551,592	\$ 6,719,761	11.0% (k)
Police Pension Fund	112,296,378	15,622,414	6,428,340	121,490,452	9,194,074	8.2%
Total Fiduciary Funds	\$ 173,128,209	\$ 25,484,475	\$ 9,570,640	\$ 189,042,044	\$ 15,913,835	9.2%
Total City	\$ 253,768,556	\$ 134,578,199	\$ 122,659,381	\$ 265,687,374	\$ 11,918,818	4.7%
Component Unit Funds						
Library Operating Fund	\$ 2,470,271	\$ 5,101,616	\$ 5,139,041	\$ 2,432,846	\$ (37,425)	-1.5%
Library Capital Equip Repl Fund	411,310	54,969	177,892	288,387	(122,923)	-29.9% (l)
Library Technology Repl Fund	358,801	51,482	12,000	398,283	39,482	11.0%
Library Building Renewal Fund	973,802	999,471	906,800	1,066,473	92,671	9.5%
Library Capital Projects Fund	21,314	-	-	21,314	-	0.0%
Adams Memorial Fund	436,520	51,500	4,000	484,020	47,500	10.9%
Library Agency Endowment Fund	228,223	47,670	1,700	274,193	45,970	20.1%
Library T. Utchen Agency Fund	114,925	24,200	850	138,275	23,350	20.3%
Library Youth Fund	14,364	4,255	150	18,469	4,105	28.6%
Total Component Unit Funds	\$ 5,029,530	\$ 6,335,163	\$ 6,242,433	\$ 5,122,260	\$ 92,730	1.8%
Total All Funds	\$ 258,798,086	\$ 140,913,362	\$ 128,901,814	\$ 270,809,634	\$ 12,011,548	4.6%

Calendar Year 2025 Projected - Explanation for Changes in Fund Balance (Greater than 10% and \$100,000):

(a) Debt Service Fund. The increase in fund balance is attributable to higher than anticipated investment income and property tax collections.

(b) Motor Fuel Tax Fund. The increase in the fund balance is due to the 2025 Annual Road Program being expensed in the Capital Projects Fund in 2025 and building reserves for capital projects in 2026.

City of Wheaton
Schedule of Fund Balances
Calendar Year 2026 Budget

- (c) TIF District #2 Main St Redev Fund. The planned decrease in fund balance is due to the final expenditures being paid for the Downtown Streetscape Project and closing of the fund at year-end.
- (d) TIF District #3 Courthouse Redev Fund. The decrease in fund balance is attributable to a one-time surplus distribution of \$3.0 million to other taxing districts.
- (e) Capital Projects Fund. The planned decrease in fund balance is attributable to the timing of expenditures for capital projects. The City responsibly plans for future capital improvements by maintaining a reserve balance to accommodate fluctuations in annual capital expenditures.
- (f) 2018 G.O. Bond Fund. The planned decrease in fund balance is due to the final expenditures being paid for the Downtown Streetscape Project and closing of the fund at year-end.
- (g) Building Renewal Fund. The planned decrease in fund balance is due to the timing of capital expenditures. The City responsibly plans for future capital improvements by maintaining a reserve balance to accommodate fluctuations in annual capital expenditures.
- (h) Health Insurance Fund. The planned decrease in fund balance is mainly due to a one-time \$0.4 million transfer of excess fund balance reserves to contributing operating funds to bring the Fund within the policy target reserve.
- (i) Storm Sewer Fund. The increase in fund balance is mainly attributable to a one-time \$1.0 million transfer of excess fund balance reserves from the General Fund to fund storm sewer capital projects.
- (j) Parking Fund. The increase in fund balance is mainly due to the timing of capital expenses, which includes \$0.2 million deferred to the 2026 Budget.
- (k) Fire Pension Fund. The increase in fund balance is mainly attributable to higher than anticipated investment income.
- (l) Library Capital Equip Repl Fund. The planned decrease in fund balance is attributable to the timing of capital expenditures. The City responsibly plans for future capital improvements by maintaining a reserve balance to accommodate fluctuations in annual capital expenditures.

Calendar Year 2026						
Fund	01/01/2026 Beg. Fund Balance	Revenues	Expenditures	12/31/2026 Ending Fund Balance	Change in Fund Balance \$ %	
Major Governmental Funds						
General Fund	\$ 23,329,762	\$ 58,177,717	\$ 58,177,717	\$ 23,329,762	\$ -	0.0%
Debt Service Fund	1,244,448	6,303,766	6,163,055	1,385,159	140,711	11.3% (a)
Total Major Governmental Funds	24,574,210	64,481,483	64,340,772	24,714,921	140,711	0.6%
Special Revenue Funds						
Motor Fuel Tax Fund	3,648,687	2,550,350	5,000,000	1,199,037	(2,449,650)	-67.1% (b)
Federal Forfeiture Fund	33,248	1,600	720	34,128	880	2.6%
State Forfeiture Fund	305,501	3,600	38,540	270,561	(34,940)	-11.4%
TIF Dist #3 Courthouse Redev Fund	5,129,131	2,450,000	85,000	7,494,131	2,365,000	46.1% (c)
SSA #9 Fund	-	500,000	500,000	-	-	0.0%
Total Special Revenue Funds	9,116,567	5,505,550	5,624,260	8,997,857	(118,710)	-1.3%
Capital Projects Funds						
Capital Projects Fund	9,928,736	1,025,000	4,293,500	6,660,236	(3,268,500)	-32.9% (d)
2026 G.O. Bond Fund	-	21,900,000	21,900,000	-	-	0.0%
Total Capital Project Funds	9,928,736	22,925,000	26,193,500	6,660,236	(3,268,500)	-32.9%
Internal Service Funds						
Fleet Services Fund	8,935,173	5,423,352	5,041,270	9,317,255	382,082	4.3%
Capital Equip Replacement Fund	4,478,890	453,749	115,000	4,817,639	338,749	7.6%
Technology Replacement Fund	868,439	194,967	203,291	860,115	(8,324)	-1.0%
Building Renewal Fund	1,166,112	394,185	134,607	1,425,690	259,578	22.3% (e)
Liability Insurance Fund	1,000,000	1,271,695	1,271,695	1,000,000	-	0.0%
Health Insurance Fund	1,500,000	6,090,577	6,090,577	1,500,000	-	0.0%
Total Internal Service Funds	17,948,613	13,828,525	12,856,440	18,920,698	972,085	5.4%
Total Governmental Funds	\$ 61,568,126	\$ 106,740,558	\$ 109,014,972	\$ 59,293,712	\$ (2,274,414)	-3.7%
Enterprise Funds						
Water Fund	\$ 5,148,042	\$ 16,572,604	\$ 16,308,779	\$ 5,411,867	\$ 263,825	5.1%
Sanitary Sewer Fund	5,600,906	2,551,800	7,060,156	1,092,550	(4,508,356)	-80.5% (f)
Storm Sewer Fund	2,620,316	1,799,000	3,514,016	905,300	(1,715,016)	-65.5% (g)
Parking Fund	1,707,940	986,700	1,269,022	1,425,618	(282,322)	-16.5% (h)
Total Enterprise Funds	\$ 15,077,204	\$ 21,910,104	\$ 28,151,973	\$ 8,835,335	\$ (6,241,869)	-41.4%
Total Governmental & Enterprise	\$ 76,645,330	\$ 128,650,662	\$ 137,166,945	\$ 68,129,047	\$ (8,516,283)	-11.1%
Fiduciary Funds						
Fire Pension Fund	\$ 67,551,592	\$ 10,146,721	\$ 3,415,895	\$ 74,282,418	\$ 6,730,826	10.0% (i)
Police Pension Fund	121,490,452	16,255,049	6,448,695	131,296,806	9,806,354	8.1%
Total Fiduciary Funds	\$ 189,042,044	\$ 26,401,770	\$ 9,864,590	\$ 205,579,224	\$ 16,537,180	8.7%
Total City	\$ 265,687,374	\$ 155,052,432	\$ 147,031,535	\$ 273,708,271	\$ 8,020,897	3.0%

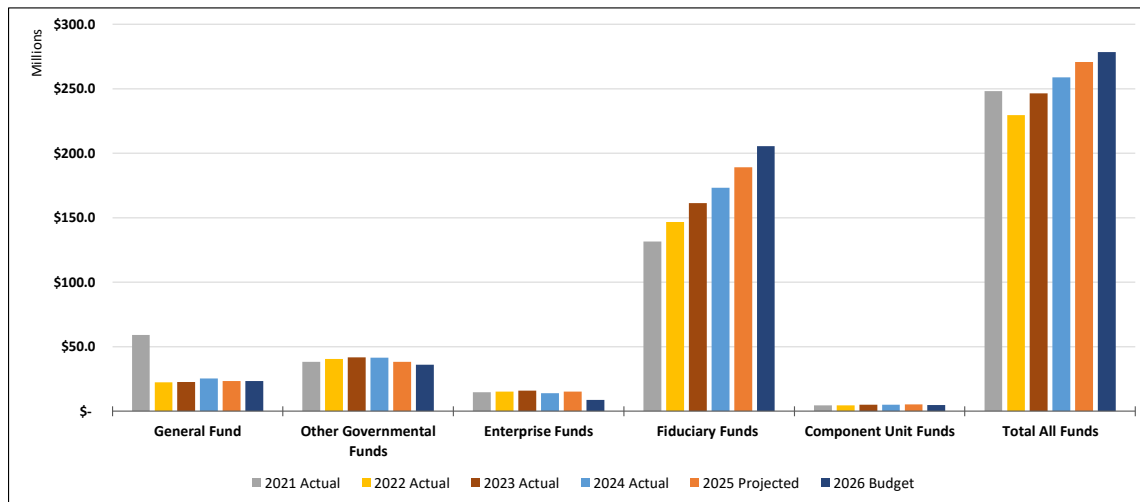
City of Wheaton
Schedule of Fund Balances
Calendar Year 2026 Budget

	01/01/2026			12/31/2026	Change in	
	Beg. Fund			Ending Fund	Fund Balance	
Fund	Balance	Revenues	Expenditures	Balance	\$	%
<u>Component Unit Funds</u>						
Library Operating Fund	\$ 2,432,846	\$ 5,283,098	\$ 5,372,115	\$ 2,343,829	\$ (89,017)	-3.7%
Library Capital Equip Repl Fund	288,387	55,769	59,266	284,890	(3,497)	-1.2%
Library Technology Repl Fund	398,283	49,532	28,000	419,815	21,532	5.4%
Library Building Renewal Fund	1,066,473	266,040	609,483	723,030	(343,443)	-32.2% (j)
Library Capital Projects Fund	21,314	-	-	21,314	-	0.0%
Adams Memorial Fund	484,020	57,100	5,600	535,520	51,500	10.6%
Library Agency Endowment Fund	274,193	50,050	1,700	322,543	48,350	17.6%
Library T. Utchen Agency Fund	138,275	16,550	850	153,975	15,700	11.4%
Library Youth Fund	18,469	4,355	150	22,674	4,205	22.8%
Total Component Unit Funds	\$ 5,122,260	\$ 5,782,494	\$ 6,077,164	\$ 4,827,590	\$ (294,670)	-5.8%
Total All Funds	\$ 270,809,634	\$ 160,834,926	\$ 153,108,699	\$ 278,535,861	\$ 7,726,227	2.9%

Calendar Year 2026 - Explanation for Changes in Fund Balance (Greater than 10% and \$100,000):

- (a) Debt Service Fund. The increase in fund balance is due to anticipated investment income and property tax collections to ensure debt service payments on the City's general obligation bonds.
- (b) Motor Fuel Tax Fund. The planned decrease in fund balance is attributable to the timing of expenditures for capital projects. The City responsibly plans for future capital improvements by maintaining a reserve balance to accommodate fluctuations in annual capital expenditures.
- (c) TIF District #3 Courthouse Redev Fund. The planned increase in fund balance is attributable to the timing of expenditures for redevelopment projects in the TIF District.
- (d) Capital Projects Fund. The planned decrease in fund balance is attributable to the timing of expenditures for capital projects. The City responsibly plans for future capital improvements by maintaining a reserve balance to accommodate fluctuations in annual capital expenditures.
- (e) Building Renewal Fund. The planned increase in fund balance is due to the timing of capital expenditures. The City responsibly plans for future capital improvements by maintaining a reserve balance to accommodate fluctuations in annual capital expenditures.
- (f) Sanitary Sewer Fund. The planned decrease in fund balance is due to the timing of capital expenses, most notably \$3.6 million for the Basin 3 & 4 Discharge Improvements Project. The City responsibly plans for future capital improvements by maintaining a reserve balance to accommodate fluctuations in annual capital expenses.
- (g) Storm Sewer Fund. The planned decrease in fund balance is due to the timing of capital expenses. The City responsibly plans for future capital improvements by maintaining a reserve balance to accommodate fluctuations in annual capital expenses.
- (h) Parking Fund. The planned decrease in fund balance is due to the timing of capital expenses. The City responsibly plans for future capital improvements by maintaining a reserve balance to accommodate fluctuations in annual capital expenses.
- (i) Fire Pension Fund. The planned increase in fund balance is attributable to accumulating reserves to pay for future pension benefits.
- (j) Library Building Renewal Fund. The planned decrease in fund balance is attributable to the timing of capital expenditures. The City responsibly plans for future capital improvements by maintaining a reserve balance to accommodate fluctuations in annual capital expenditures.

Fund Balance History
2021 - 2026 Budget



City of Wheaton
Revenues and Expenditures by Type
All Funds
Calendar Year 2026 Budget

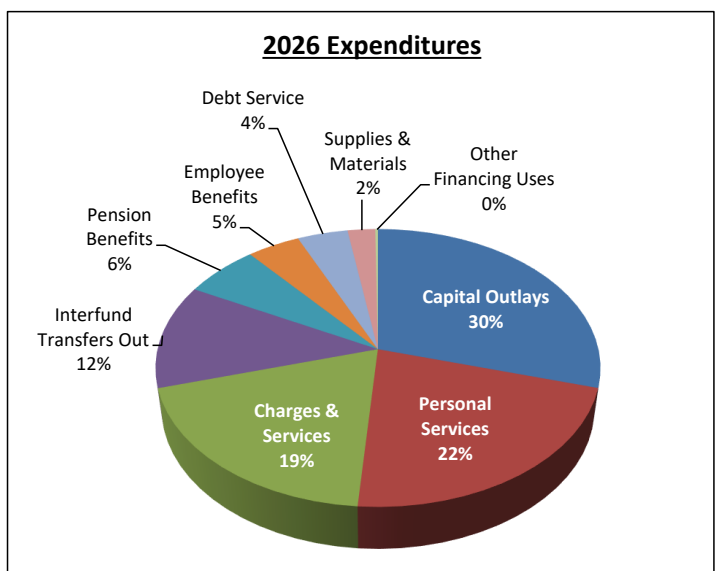
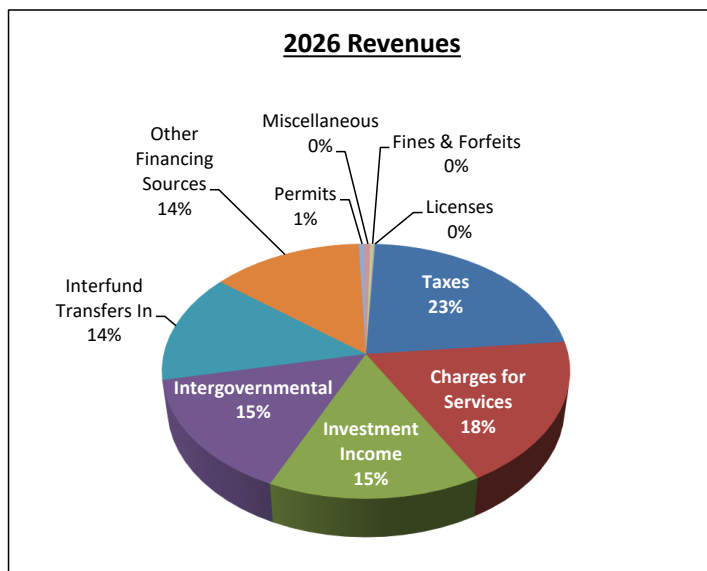
Revenues	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Taxes	\$ 32,787,232	\$ 33,873,119	\$ 33,207,825	\$ 34,189,715	\$ 36,312,820	\$ 2,123,105	6.2%
Intergovernmental	24,837,325	25,458,909	24,390,634	24,927,612	24,007,236	(920,376)	-3.7%
Licenses	178,752	187,757	171,965	191,250	191,250	-	0.0%
Permits	974,666	1,247,604	899,879	850,150	859,050	8,900	1.0%
Charges for Services	25,719,789	25,944,533	29,579,327	29,199,558	29,729,279	529,721	1.8%
Fines & Forfeits	753,608	552,567	594,600	562,972	518,000	(44,972)	-8.0%
Investment Income	24,464,767	19,648,995	17,283,125	23,304,488	24,020,255	715,767	3.1%
Miscellaneous	2,085,022	1,470,070	925,810	1,692,517	817,085	(875,432)	-51.7%
Interfund Transfers In	27,106,723	22,010,006	21,508,001	25,995,100	22,479,951	(3,515,149)	-13.5%
Other Financing Sources	36,823	827,310	-	-	21,900,000	21,900,000	100.0%
Totals	\$ 138,944,707	\$ 131,220,870	\$ 128,561,166	\$ 140,913,362	\$ 160,834,926	\$ 19,921,564	14.1%

Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Personal Services	\$ 29,526,413	\$ 30,780,465	\$ 32,048,480	\$ 31,961,637	\$ 33,454,908	\$ 1,493,271	4.7%
Employee Benefits	3,786,586	6,380,649	6,500,725	6,527,350	6,707,689	180,339	2.8%
Supplies & Materials	3,063,375	2,986,072	3,552,045	3,300,033	3,505,699	205,666	6.2%
Charges & Services	29,781,914	27,898,810	28,009,538	31,288,217	29,524,978	(1,763,239)	-5.6%
Capital Outlays	16,203,876	19,633,184	30,987,524	19,463,935	45,045,267	25,581,332	131.4%
Debt Service	5,430,267	4,329,118	4,653,257	4,890,531	6,406,670	1,516,139	31.0%
Pension Benefits	8,301,170	8,770,589	9,029,000	9,249,985	9,516,800	266,815	2.9%
Interfund Transfers Out	25,180,469	18,699,093	17,733,027	22,220,126	18,618,188	(3,601,938)	-16.2%
Other Financing Uses	-	-	-	-	328,500	328,500	100.0%
Totals	\$ 121,274,070	\$ 119,477,980	\$ 132,513,596	\$ 128,901,814	\$ 153,108,699	\$ 24,206,885	18.8%

Revenues Over (Under)

Expenditures \$ 17,670,637 \$ 11,742,890 \$ (3,952,430) \$ 12,011,548 \$ 7,726,227

*Note: Totals include Wheaton Public Library and Police & Fire Pensions
2023 & 2024 Actual include Foreign Fire Insurance Tax Fund*



City of Wheaton
Summary of Revenues by Type - All Funds
Calendar Year 2026 Budget

Fund	Taxes	Intergovernmental	Licenses	Permits	Charges for Services	Fines & Forfeits	Investment Income	Miscellaneous	Interfund Transfers In	Other Financing Sources	2026 Budget Total
General Fund	\$ 27,101,701	\$ 20,887,280	\$ 191,250	\$ 859,050	\$ 5,752,235	\$ 360,800	\$ 800,000	\$ 177,585	\$ 2,047,816	\$ -	\$ 58,177,717
Motor Fuel Tax Fund	-	2,465,350	-	-	-	-	85,000	-	-	-	2,550,350
Federal Forfeiture Fund	-	-	-	-	-	-	1,600	-	-	-	1,600
State Forfeiture Fund	-	-	-	-	-	-	600	3,000	-	-	3,600
Special Service Area #8	-	-	-	-	-	-	-	-	-	-	-
Special Service Area #9	500,000	-	-	-	-	-	-	-	-	-	500,000
TIF #2 Main St Redev Fund	-	-	-	-	-	-	-	-	-	-	-
TIF #3 Courthouse Redev Fund	2,250,000	-	-	-	-	-	200,000	-	-	-	2,450,000
Total Special Revenue Funds	\$ 2,750,000	\$ 2,465,350	\$ -	\$ -	\$ -	\$ -	\$ 287,200	\$ 3,000	\$ -	\$ -	\$ 5,505,550
Debt Service Fund	\$ 1,558,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 4,670,139	\$ -	\$ 6,303,766
Capital Projects Fund	-	575,000	-	-	-	-	450,000	-	-	-	1,025,000
2018 G.O. Bond Fund	-	-	-	-	-	-	-	-	-	-	-
2026 G.O. Bond Fund	-	-	-	-	-	-	-	-	-	21,900,000	21,900,000
Capital Projects Funds	\$ -	\$ 575,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ 21,900,000	\$ 22,925,000
Water Fund	-	-	-	-	16,152,604	-	250,000	170,000	-	-	16,572,604
Sanitary Sewer Fund	-	-	-	-	2,401,800	-	150,000	-	-	-	2,551,800
Storm Sewer Fund	-	-	-	-	1,745,500	-	50,000	3,500	-	-	1,799,000
Parking Fund	-	-	-	-	713,200	141,000	35,000	10,000	87,500	-	986,700
Total Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ 21,013,104	\$ 141,000	\$ 485,000	\$ 183,500	\$ 87,500	\$ -	\$ 21,910,104
Fleet Services Fund	-	-	-	-	-	200	300,000	280,000	4,843,152	-	5,423,352
Capital Equip Replacement Fund	-	-	-	-	-	-	80,000	-	373,749	-	453,749
Tech Replacement Fund	-	-	-	-	-	-	30,000	-	164,967	-	194,967
Building Renewal Fund	-	-	-	-	-	-	50,000	-	344,185	-	394,185
Liability Insurance Fund	-	-	-	-	-	-	45,000	50,000	1,176,695	-	1,271,695
Health Insurance Fund	-	-	-	-	1,388,940	-	35,000	50,000	4,616,637	-	6,090,577
Total Internal Service Funds	\$ -	\$ -	\$ -	\$ -	\$ 1,388,940	\$ 200	\$ 540,000	\$ 380,000	\$ 11,519,385	\$ -	\$ 13,828,525
Fire Pension Fund	-	-	-	-	450,000	-	8,450,000	-	1,246,721	-	10,146,721
Police Pension Fund	-	-	-	-	940,000	-	12,700,000	-	2,615,049	-	16,255,049
Total Fiduciary Funds	\$ -	\$ -	\$ -	\$ -	\$ 1,390,000	\$ -	\$ 21,150,000	\$ -	\$ 3,861,770	\$ -	\$ 26,401,770
Library - Component Unit											
Library Operating Fund	4,902,492	79,606	-	-	185,000	16,000	40,000	60,000	-	-	5,283,098
Library Capital Equip Repl Fund	-	-	-	-	-	-	15,000	-	40,769	-	55,769
Library Tech Replacement Fund	-	-	-	-	-	-	18,000	-	31,532	-	49,532
Library Building Renewal Fund	-	-	-	-	-	-	45,000	-	221,040	-	266,040
Library Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-
Adams Memorial Trust Fund	-	-	-	-	-	-	57,100	-	-	-	57,100
Library Agency Endowment Fund	-	-	-	-	-	-	40,050	10,000	-	-	50,050
Library Ted Utchen Agency Fund	-	-	-	-	-	-	16,550	-	-	-	16,550
Library Youth Fund	-	-	-	-	-	-	1,355	3,000	-	-	4,355
Total Library Funds	\$ 4,902,492	\$ 79,606	\$ -	\$ -	\$ 185,000	\$ 16,000	\$ 233,055	\$ 73,000	\$ 293,341	\$ -	\$ 5,782,494
Total All Funds	\$ 36,312,820	\$ 24,007,236	\$ 191,250	\$ 859,050	\$ 29,729,279	\$ 518,000	\$ 24,020,255	\$ 817,085	\$ 22,479,951	\$ 21,900,000	\$ 160,834,926
Less Interfund Transfers	-	-	-	-	-	-	-	-	\$ (22,479,951)	\$ -	\$ (22,479,951)
All Funds Less Interfund Transfers	\$ 36,312,820	\$ 24,007,236	\$ 191,250	\$ 859,050	\$ 29,729,279	\$ 518,000	\$ 24,020,255	\$ 817,085	\$ -	\$ 21,900,000	\$ 138,354,975

City of Wheaton
Summary of Expenditures by Type - All Funds
Calendar Year 2026 Budget

Fund	Personal Services	Employee Benefits	Supplies & Materials	Charges & Services	Capital Outlays	Debt Service	Pension Benefits	Interfund Transfers Out	Other Financing Uses	2026 Budget Total
General Fund	\$ 27,011,200	\$ 5,793,377	\$ 1,371,256	\$ 9,618,833	\$ 208,550	\$ 131,617	\$ -	\$ 14,042,884	\$ -	\$ 58,177,717
Motor Fuel Tax Fund	-	-	-	-	5,000,000	-	-	-	-	5,000,000
Federal Forfeiture Fund	-	-	-	720	-	-	-	-	-	720
State Forfeiture Fund	-	-	-	7,285	31,255	-	-	-	-	38,540
Special Service Area #8	-	-	-	-	-	-	-	-	-	-
Special Service Area #9	-	-	-	325,000	-	-	-	175,000	-	500,000
TIF #2 Main St Redev Fund	-	-	-	-	-	-	-	-	-	-
TIF #3 Courthouse Redev Fund	-	-	-	35,000	50,000	-	-	-	-	85,000
Total Special Revenue Funds	\$ -	\$ -	\$ -	\$ 368,005	\$ 5,081,255	\$ -	\$ -	\$ 175,000	\$ -	\$ 5,624,260
Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,163,055	\$ -	\$ -	\$ -	\$ 6,163,055
Capital Projects Fund	-	-	-	-	4,293,500	-	-	-	-	4,293,500
2018 G.O. Bond Fund	-	-	-	-	-	-	-	-	-	-
2026 G.O. Bond Fund	-	-	-	-	21,571,500	-	-	-	328,500	21,900,000
Capital Projects Funds	\$ -	\$ -	\$ -	\$ -	\$ 25,865,000	\$ -	\$ -	\$ -	\$ 328,500	\$ 26,193,500
Water Fund	1,589,727	231,290	437,990	9,987,525	2,719,600	-	-	1,342,647	-	16,308,779
Sanitary Sewer Fund	643,328	92,630	170,763	475,151	4,887,500	-	-	790,784	-	7,060,156
Storm Sewer Fund	565,021	81,659	169,360	227,878	1,742,500	-	-	727,598	-	3,514,016
Parking Fund	131,186	18,950	44,150	289,400	420,000	-	-	365,336	-	1,269,022
Total Enterprise Funds	\$ 2,929,262	\$ 424,529	\$ 822,263	\$ 10,979,954	\$ 9,769,600	\$ -	\$ -	\$ 3,226,365	\$ -	\$ 28,151,973
Fleet Services Fund	731,174	106,717	761,800	161,095	2,971,215	-	-	309,269	-	5,041,270
Capital Equip Replacement Fund	-	-	-	-	115,000	-	-	-	-	115,000
Tech Replacement Fund	-	-	-	-	203,291	-	-	-	-	203,291
Building Renewal Fund	-	-	-	-	134,607	-	-	-	-	134,607
Liability Insurance Fund	-	-	-	1,271,695	-	-	-	-	-	1,271,695
Health Insurance Fund	-	-	-	6,090,577	-	-	-	-	-	6,090,577
Total Internal Service Funds	\$ 731,174	\$ 106,717	\$ 761,800	\$ 7,523,367	\$ 3,424,113	\$ -	\$ -	\$ 309,269	\$ -	\$ 12,856,440
Fire Pension Fund	-	-	-	179,495	-	-	3,236,400	-	-	3,415,895
Police Pension Fund	-	-	400	167,895	-	-	6,280,400	-	-	6,448,695
Total Fiduciary Funds	\$ -	\$ -	\$ 400	\$ 347,390	\$ -	\$ -	\$ 9,516,800	\$ -	\$ -	\$ 9,864,590
Library - Component Unit										
Library Operating Fund	2,783,272	383,066	549,980	679,129	-	111,998	-	864,670	-	5,372,115
Library Capital Equip Repl Fund	-	-	-	-	59,266	-	-	-	-	59,266
Library Tech Replacement Fund	-	-	-	-	28,000	-	-	-	-	28,000
Library Building Renewal Fund	-	-	-	-	609,483	-	-	-	-	609,483
Library Capital Projects Fund	-	-	-	-	-	-	-	-	-	-
Adams Memorial Trust Fund	-	-	-	5,600	-	-	-	-	-	5,600
Library Agency Endowment Fund	-	-	-	1,700	-	-	-	-	-	1,700
Library Ted Utchen Agency Fund	-	-	-	850	-	-	-	-	-	850
Library Youth Fund	-	-	-	150	-	-	-	-	-	150
Total Library Funds	\$ 2,783,272	\$ 383,066	\$ 549,980	\$ 687,429	\$ 696,749	\$ 111,998	\$ -	\$ 864,670	\$ -	\$ 6,077,164
Total All Funds	\$ 33,454,908	\$ 6,707,689	\$ 3,505,699	\$ 29,524,978	\$ 45,045,267	\$ 6,406,670	\$ 9,516,800	\$ 18,618,188	\$ 328,500	\$ 153,108,699
Less Interfund Transfers	-	-	-	-	-	-	-	\$ (18,618,188)	\$ -	\$ (18,618,188)
All Funds Less Interfund Transfers	\$ 33,454,908	\$ 6,707,689	\$ 3,505,699	\$ 29,524,978	\$ 45,045,267	\$ 6,406,670	\$ 9,516,800	\$ -	\$ 328,500	\$ 134,490,511

City of Wheaton
Revenue Summary
5 Years by Fund
Calendar Year 2026 Budget

Revenues - All Funds						
Fund	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Major Governmental Funds						
General Fund	\$ 50,857,075	\$ 55,694,918	\$ 56,827,797	\$ 55,637,188	\$ 57,145,384	\$ 58,177,717
Debt Service Fund	4,271,155	5,334,642	4,216,931	4,756,326	4,771,326	6,303,766
Total Major Governmental Funds	55,128,230	61,029,560	61,044,728	60,393,514	61,916,710	64,481,483
Special Revenue Funds						
Motor Fuel Tax Fund	3,348,792	2,428,599	2,505,607	2,506,746	2,497,999	2,550,350
Foreign Fire Insurance Tax Fund	108,278	119,059	132,146	-	-	-
Federal Forfeiture Fund	1,376	2,053	2,137	1,200	8,900	1,600
State Forfeiture Fund	25,853	57,472	28,748	3,850	43,652	3,600
TIF Dist #2 Main St Redev Fund	3,724,189	52,240	29,677	1,000	15,000	-
TIF Dist #3 Courthouse Redev Fund	2,356,180	2,605,510	2,551,254	2,445,000	2,452,780	2,450,000
SSA #8 Fund	157,137	323,485	426,108	425,500	502,920	-
SSA #9 Fund	-	-	-	-	-	500,000
Total Special Revenue Funds	9,721,805	5,588,418	5,675,677	5,383,296	5,521,251	5,505,550
Capital Projects Funds						
Capital Projects Fund	5,330,558	9,426,358	5,262,215	2,344,854	5,605,305	1,025,000
2018 GO Bond Fund	31,062	29,978	26,569	10,000	12,000	-
2026 GO Bond Fund	-	-	-	-	-	21,900,000
Total Capital Projects Funds	5,361,620	9,456,336	5,288,784	2,354,854	5,617,305	22,925,000
Internal Service Funds						
Fleet Services Fund	3,203,738	4,656,475	4,939,477	4,988,365	5,242,479	5,423,352
Capital Equip Replacement Fund	104,917	403,469	481,084	403,862	449,862	453,749
Technology Replacement Fund	198,179	221,005	214,574	183,232	198,232	194,967
Building Renewal Fund	264,362	401,272	406,974	383,158	398,158	394,185
Liability Insurance Fund	1,075,551	2,117,903	1,699,733	1,169,850	1,298,850	1,271,695
Health Insurance Fund	5,451,790	5,887,325	6,140,868	5,708,026	5,702,026	6,090,577
Total Internal Service Funds	10,298,537	13,687,449	13,882,710	12,836,493	13,289,607	13,828,525
Total Governmental Funds	\$ 80,510,192	\$ 89,761,763	\$ 85,891,899	\$ 80,968,157	\$ 86,344,873	\$ 106,740,558
Enterprise Funds						
Water Fund	\$ 13,605,430	\$ 13,731,564	\$ 13,586,075	\$ 15,895,312	\$ 15,937,763	\$ 16,572,604
Sanitary Sewer Fund	2,563,431	2,755,191	2,575,645	2,473,200	2,662,118	2,551,800
Storm Sewer Fund	1,729,793	2,892,230	1,724,061	1,763,000	2,856,340	1,799,000
Parking Fund	388,521	700,186	933,113	1,164,700	1,292,630	986,700
Total Enterprise Funds	\$ 18,287,175	\$ 20,079,171	\$ 18,818,894	\$ 21,296,212	\$ 22,748,851	\$ 21,910,104
Total Governmental & Enterprise	\$ 98,797,367	\$ 109,840,934	\$ 104,710,793	\$ 102,264,369	\$ 109,093,724	\$ 128,650,662
Fiduciary Funds						
Fire Pension Fund	\$ 2,723,561	\$ 9,124,299	\$ 7,776,183	\$ 7,286,061	\$ 9,862,061	\$ 10,146,721
Police Pension Fund	20,643,799	14,189,421	12,909,641	12,682,914	15,622,414	16,255,049
Total Fiduciary Funds	\$ 23,367,360	\$ 23,313,720	\$ 20,685,824	\$ 19,968,975	\$ 25,484,475	\$ 26,401,770
Total City	\$ 122,164,727	\$ 133,154,654	\$ 125,396,617	\$ 122,233,344	\$ 134,578,199	\$ 155,052,432
Component Unit Funds						
Wheaton Public Library Fund	\$ 4,454,372	\$ 4,782,151	\$ 5,299,846	\$ 5,081,525	\$ 5,101,616	\$ 5,283,098
Library Capital Equip Repl Fund	41,793	53,946	113,918	57,969	54,969	55,769
Library Technology Repl Fund	32,875	52,418	49,441	51,482	51,482	49,532
Library Building Renewal Fund	89,976	717,805	231,536	999,471	999,471	266,040
Library Capital Projects Fund	8,800	-	-	-	-	-
Adams Memorial Trust Fund	(68,950)	58,288	57,572	57,100	51,500	57,100
Garbe Book Endowment Fund	(8,653)	7,601	6,268	9,320	-	-
Library Agency Endowment Fund	(9,769)	95,792	42,565	50,050	47,670	50,050
Library T. Utchen Agency Fund	(12,981)	15,308	15,141	16,550	24,200	16,550
Library Youth Fund	-	6,744	7,966	4,355	4,255	4,355
Total Component Unit Funds	\$ 4,527,463	\$ 5,790,053	\$ 5,824,253	\$ 6,327,822	\$ 6,335,163	\$ 5,782,494
Total All Funds	\$ 126,692,190	\$ 138,944,707	\$ 131,220,870	\$ 128,561,166	\$ 140,913,362	\$ 160,834,926

City of Wheaton
Expenditure Summary
5 Years by Fund
Calendar Year 2026 Budget

Expenditures - All Funds						
Fund	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Major Governmental Funds						
General Fund	\$ 87,620,088	\$ 55,643,781	\$ 53,901,210	\$ 55,637,188	\$ 59,242,082	\$ 58,177,717
Debt Service Fund	4,387,078	5,318,394	4,093,710	4,650,478	4,650,433	6,163,055
Total Major Governmental Funds	92,007,166	60,962,175	57,994,920	60,287,666	63,892,515	64,340,772
Special Revenue Funds						
Motor Fuel Tax Fund	3,393,875	2,752,201	2,915,798	2,100,000	-	5,000,000
Foreign Fire Insurance Tax Fund	189,999	130,180	142,182	-	-	-
Federal Forfeiture Fund	33,408	3,579	720	720	16,884	720
State Forfeiture Fund	12,796	82,727	9,775	4,600	13,360	38,540
TIF Dist #2 Main St Redev Fund	3,342,368	204,840	3,872	146,000	403,417	-
TIF Dist #3 Courthouse Redev Fund	1,352,321	3,021,580	107,774	2,155,000	4,422,770	85,000
SSA #8 Fund	157,137	323,485	426,108	425,500	502,920	-
SSA #9 Fund	-	-	-	-	-	500,000
Total Special Revenue Funds	8,481,904	6,518,592	3,606,229	4,831,820	5,359,351	5,624,260
Capital Projects Funds						
Capital Projects Fund	1,767,644	6,341,567	7,630,567	7,855,750	8,630,400	4,293,500
2018 GO Bond Capital Projects Fund	1,275,062	41,792	35,554	40,000	311,042	-
2026 GO Bond Capital Projects Fund	-	-	-	-	-	21,900,000
Total Capital Projects Funds	3,042,706	6,383,359	7,666,121	7,895,750	8,941,442	26,193,500
Internal Service Funds						
Fleet Services Fund	3,172,335	3,770,043	5,291,513	6,636,591	4,572,317	5,041,270
Capital Equip Replacement Fund	436,250	138,394	704,456	128,150	130,000	115,000
Technology Replacement Fund	116,972	281,918	192,017	110,200	110,200	203,291
Building Renewal Fund	615,921	1,161,296	367,928	982,500	1,024,200	134,607
Liability Insurance Fund	1,266,400	2,494,812	1,934,015	1,169,850	1,346,940	1,271,695
Health Insurance Fund	5,654,376	6,632,390	5,773,458	5,708,026	6,181,686	6,090,577
Total Internal Service Funds	11,262,254	14,478,853	14,263,387	14,735,317	13,365,343	12,856,440
Total Governmental Funds	\$ 114,794,030	\$ 88,342,979	\$ 83,530,657	\$ 87,750,553	\$ 91,558,651	\$ 109,014,972
Enterprise Funds						
Water Fund	\$ 12,059,747	\$ 13,928,475	\$ 15,039,200	\$ 17,056,878	\$ 15,708,029	\$ 16,308,779
Sanitary Sewer Fund	2,660,631	2,575,736	2,877,373	7,276,335	2,589,108	7,060,156
Storm Sewer Fund	2,049,210	2,003,758	2,331,483	3,098,794	2,464,155	3,514,016
Parking Fund	1,203,118	665,699	781,565	1,034,986	768,798	1,269,022
Total Enterprise Funds	\$ 17,972,706	\$ 19,173,668	\$ 21,029,621	\$ 28,466,993	\$ 21,530,090	\$ 28,151,973
Total Governmental & Enterprise	\$ 132,766,736	\$ 107,516,647	\$ 104,560,278	\$ 116,217,546	\$ 113,088,741	\$ 137,166,945
Fiduciary Funds						
Fire Pension Fund	\$ 2,244,493	\$ 2,570,161	\$ 2,742,357	\$ 2,817,795	\$ 3,142,300	\$ 3,415,895
Police Pension Fund	5,892,408	6,008,486	6,261,031	6,459,445	6,428,340	6,448,695
Total Fiduciary Funds	\$ 8,136,901	\$ 8,578,647	\$ 9,003,388	\$ 9,277,240	\$ 9,570,640	\$ 9,864,590
Total City	\$ 140,903,637	\$ 116,095,294	\$ 113,563,666	\$ 125,494,786	\$ 122,659,381	\$ 147,031,535
Component Unit Funds						
Wheaton Public Library Fund	\$ 4,375,667	\$ 5,063,776	\$ 5,312,786	\$ 5,257,058	\$ 5,139,041	\$ 5,372,115
Library Capital Equip Repl Fund	-	-	80,913	49,266	177,892	59,266
Library Technology Repl Fund	84,005	38,148	15,068	12,000	12,000	28,000
Library Building Renewal Fund	78,505	63,264	442,172	1,691,736	906,800	609,483
Library Capital Projects Fund	8,800	-	-	-	-	-
Adams Memorial Trust Fund	9,141	7,642	4,120	5,600	4,000	5,600
Garbe Family Book Trust Fund	392	389	56,269	450	-	-
Library Agency Endowment Fund	906	4,694	1,800	1,700	1,700	1,700
Library T. Utchen Agency Fund	786	784	919	850	850	850
Library Youth Fund	-	79	267	150	150	150
Total Component Unit Funds	\$ 4,558,202	\$ 5,178,776	\$ 5,914,314	\$ 7,018,810	\$ 6,242,433	\$ 6,077,164
Total All Funds	\$ 145,461,839	\$ 121,274,070	\$ 119,477,980	\$ 132,513,596	\$ 128,901,814	\$ 153,108,699
Revenues Over/(Under) Expenditures	\$ (18,769,649)	\$ 17,670,637	\$ 11,742,890	\$ (3,952,430)	\$ 12,011,548	\$ 7,726,227

City of Wheaton

Description of Major Capital Improvements

Calendar Year 2026 Budget

Capital Improvement Plan

The City annually prepares a separate 5-Year Capital Improvement Plan (CIP). The CIP is a long-term planning tool designed to provide the community with a view of the City's needed infrastructure and capital improvements over the next five years and to substantiate the City's ongoing needs for stable revenue sources to fund these essential and significant capital projects. The document allows the community, City Council, City Manager, and staff to discuss long-term capital planning goals and to begin to identify resources to achieve those goals. Long-term capital planning provides an opportunity to refocus and reprioritize established goals and objectives as new needs arise and before the development of the annual budget.

The goal of the CIP is to ensure the City's infrastructure and capital needs meet the community's service levels and expectations. Infrastructure impacts many aspects of our daily lives. Infrastructure encompasses roads, water, sidewalks, bridges, stormwater, wastewater, and public facilities. Investing in infrastructure is critical to the City to maintain a high quality of life, support public health and safety, and foster economic growth, development, and redevelopment today and for future generations.

CIP Development Process

The City Manager's Office, Engineering Department, and Finance Department (CIP team) coordinate the development of the CIP before the start of the annual budget process. The Finance Department prepares five-year projections for the General Fund, enterprise funds, and replacement funds to provide a picture of the funding available for capital projects. City staff members from all operational departments participate in the identification and development of projects for inclusion in the CIP. The CIP is updated annually and adopted as part of the budget process. The City's financial and budgetary policies set out the basic guidelines under which the CIP is prepared.

Project Ranking

Projects included in the CIP are typically greater than \$20,000 and result in the acquisition or construction of a fixed asset that is highly visible to the community. While the focus of the CIP is infrastructure, other projects are included. Major repairs and maintenance for City facilities, as well as projects to meet organizational needs to provide services to the community, are also included in the CIP. In general, projects are rated by following the prioritized rankings provided by department heads and their senior staff members related to their specific areas. The CIP team reviews the project recommendations while considering if the project is mandated, if there is a high risk or liability associated with the project, or if there are leveraged dollars associated with a project.

Analyzing and Evaluating Current Infrastructure

The City performed studies and developed plans in recent years to analyze and evaluate the City's current infrastructure. These reports guide the development of the City's infrastructure projects:

Roadways	Water
2012, 2015, 2018, 2021, 2024 Pavement Management Report	2024 Water Rate Study
2021 Complete Streets Policy	2013 Water Distribution System Hydraulic Analysis Report
Stormwater	Sanitary Sewer
2009 North Main Street Flood Control Report	2006 Wet Weather Facility Plan
2012 Williston Basin Tributary Area Flood Study	2011 Basin 4 Sanitary Sewer System Rehabilitation Program-System Recommendation Report

City of Wheaton
Description of Major Capital Improvements
Calendar Year 2026 Budget

Stormwater	Sanitary Sewer
2015 Briarcliffe Lakes System Flood Study	2014 Basin 4 Sanitary Sewer System Rehabilitation Program-System Assessment and Recommendations Report
2016 Stormwater Management Program Plan	2015 Basin 3 Sanitary Sewer Evaluation Study
2016 Interior Home Survey Study	2016 Lift Stations Capital Improvements Plan
2016, 2017, 2018 Flood Prone Area Studies	2018 Basins 3 & 4 Sanitary Sewer Concept Design
2018, 2019 Floodplain Properties Survey	
Sidewalks	Other Public Improvements
2012 Sidewalk Maintenance Policy	2013 Downtown Strategic Plan and Streetscape Plan
2021 New Sidewalk Construction Program	2018 Adams Park Renovation and Maintenance Plan
Bikeways	Parking
2011 Bicycle Plan	2010 Downtown Parking Study
	2017 Parking Payment Management Study
Bridges & Culverts	Facilities
2018 Pedestrian Underpass Feasibility Study	2024 Facilities Assessment Study

Impact of Capital Improvements on the Operating Budget

The impact on the City's operating budget is dependent on each type of project. For example, capital projects that involve the replacement of older equipment with new energy-efficient equipment would result in reduced costs for energy, maintenance, or repairs. Projects that add assets to the City's current inventory will result in additional ongoing expenses for routine operation, repair, and maintenance. The operating impact is carefully considered in deciding which projects are approved.

Capital Improvement Funding

Historically, the City intentionally accumulates reserves to invest in critical infrastructure and capital improvements, to limit the need to issue debt. The City funds various capital projects through several accounting funds. For the City's enterprise funds (water, sanitary sewer, storm sewer, and parking funds), user rates have been structured to finance capital improvements, as well as operating expenses. Currently, the City has not issued debt to fund enterprise infrastructure improvements. A variety of other funding sources, including transfers from operating funds, motor fuel taxes, grants, and developer contributions, are used to finance projects.

2026 Budget Major Capital Improvements Descriptions

Facility Improvements

In 2024, the City completed an assessment of all facilities to gather an assessment and estimate for future improvements. Following the study, the City received a report of significant issues at the police department and Fire Station #39. Based on the number of deficiencies and projected costs, the City determined the most efficient method to address the buildings was to complete a large-scale renovation of the police station and a full replacement of Fire Station #39. Both projects were estimated at more than \$10 million and will necessitate a general obligation bond. Preliminary work, including designs, for both projects is expected to be completed by the end of 2025, with progress toward construction being completed in 2026. The police station remodel was budgeted for \$11.2 million, and Fire Station #39 includes a \$10.0 million budget in the 2026 GO Bond Fund.

Impact on future operating budgets: Facility projects will be limited in 2026 due to the complexity of the police and

City of Wheaton
Description of Major Capital Improvements
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fire projects. Staff projected an additional \$2.1 million in facility projects between 2027 and 2030, which is based on the facilities assessment study conducted in 2024.

Road Improvements

Annually, the City selects certain roads within the community for resurfacing, rehabilitation, or reconstruction based on the engineering department’s five-year annual road improvement program. The program utilizes a data management software system to determine a street’s condition and need for resurfacing or rehabilitation. The current annual road program has streets scheduled for resurfacing or rehabilitation every 15-to-18 year based on the current level of funding for the program.

For the 2026 budget, the City budgeted \$2.1 million for the annual road program. The construction costs associated with the program will be funded through the City’s Motor Fuel Tax Fund (\$2.1 million) and Capital Projects Fund (\$40,000). Water mains, sanitary sewer mains, and storm sewer mains, which lie under roads designated for repair or replacement, are also repaired or replaced as needed for a combined total cost of \$1.7 million. These water, sanitary sewer, and storm sewer costs are charged to the Water, Sanitary Sewer, and Storm Sewer Funds.

The City has included \$1.4 million in the budget for street reconstruction along sections of Driving Park Road, Countryside Drive, Ranch Road, and Turf Lane, as well as \$1.1 million for roadway reconstruction on Gables Boulevard. An additional \$1.3 million has been earmarked for other road-related projects.

Impact on future operating budgets: Road projects are projected to cost \$19.8 million between 2027 and 2030. This includes an annual budget of \$2.4 million for the annual road program and \$6.7 million for street reconstruction projects.

New Sidewalk Program

The City's comprehensive plan encourages sidewalks on all Wheaton streets. In the initial Sidewalk Program (2018-2020), the City Council annually budgeted \$350,000 to construct new sidewalks. Following a methodical process focusing on areas close to Wheaton grade schools without sidewalks, work was completed on 15 street segments. As a follow-up to the previous three-year program, the Staff reviewed all City streets and identified 170 street segments where a sidewalk did not exist on at least one side of the street. The City Council increased funding to accelerate the program, and the 2026 Motor Fuel Tax Fund budget includes \$1.8 million for the 2026 new sidewalk program. The City has also budgeted \$0.3 million in the Capital Projects Fund for the sidewalk replacement program.

Impact on future operating budgets: Staff is projecting the new sidewalk program to be completed after 2027, which includes a projected budget of \$1.6 million. Once the new sidewalk program is completed, the only remaining costs will be associated with the sidewalk replacement program.

Water Improvements

A total of \$2.7 million is budgeted for water improvement projects in 2026, all funded by the Water Fund. The largest water project is allocated to the annual road, sewer, and water rehabilitation program, which is budgeted for \$1.5 million in 2026. A total of \$0.5 million is also earmarked for the lead service line replacement program, which is expected to continue through 2027. Other notable projects included in the Water Fund are the flow control valves replacements (\$315,000) and the Willow Avenue utility improvements project (\$185,000).

Impact on future operating budgets: Staff has projected \$14.8 million in water improvement projects between 2027

City of Wheaton

Description of Major Capital Improvements

Calendar Year 2026 Budget

and 2030. The largest costs are associated with the annual road programs (\$1.5 million annually) and the water main replacement program (\$1.1 million annually).

Sanitary Sewer Improvements

A total of \$4.9 million is budgeted for sanitary sewer improvements out of the Sanitary Sewer Fund in 2026. The majority of the budget is tied to the Basin 3 and 4 discharge improvements project, which is budgeted for \$3.6 million. The project is a carryover from the 2025 budget. The remaining budget includes the rehabilitation of the Blacksmith wet well (\$335,000) and the Albright lift station (\$320,000), as well as the service lateral rehabilitation program (\$300,000), sanitary sewer rehabilitation program (\$200,000), and Willow Avenue utility improvements (\$100,000).

Impact on future operating budgets: Future project costs are projected to cost \$14.1 million between 2027 and 2030. The most notable of these projects is a proposed trunk sewer improvement along Elm and Blanchard totaling \$9.6 million.

Storm Sewer Improvements

A total of \$1.7 million is allocated in the Storm Sewer Fund for improvements in 2026. One-time projects include the Alley DD storm sewer pipe replacement (\$350,000) and the Glendale flood-prone project (\$350,000). Another significant project is the TCR flood-prone project (\$250,000) and the storm sewer replacement program (\$215,000).

5-Year Capital Improvements Summary

The total for all projects for the City over the next five years totals \$141.8 million. The following schedule shows the total expenses by project category over the next five years. Road improvements are the largest expense at \$25.4 million (or 17.9%) of total capital expenses, followed by \$24.4 million (or 17.2%) for storm sewer improvements and \$23.8 million (or 16.8%) for facilities improvements.

Capital Improvements By Project Category 5-Year Schedule

Project Category	2026	2027	2028	2029	2030	5-Yr Total	% of Total
Road Improvements	\$ 5,630,000	\$ 6,800,000	\$ 5,270,000	\$ 3,990,000	\$ 3,700,000	\$ 25,390,000	17.9%
Storm Sewer Improvements	1,725,000	4,125,000	10,255,000	1,287,000	6,962,000	\$ 24,354,000	17.2%
Facilities Improvements	21,706,107	1,152,928	310,646	62,066	572,777	\$ 23,804,524	16.8%
Sanitary Sewer Improvements	4,870,000	1,060,000	535,000	1,410,000	11,060,000	\$ 18,935,000	13.3%
Water Improvements	2,719,600	4,636,000	4,025,000	3,150,000	2,970,000	\$ 17,500,600	12.3%
Vehicles Replacement	2,971,215	1,116,366	4,947,758	4,055,975	3,756,191	\$ 16,847,505	11.9%
Sidewalk Improvements	2,250,000	1,850,000	300,000	400,000	400,000	\$ 5,200,000	3.7%
Bridges & Culverts	998,500	180,000	1,741,500	1,136,500	36,500	\$ 4,093,000	2.9%
Library Improvements	668,749	769,004	-	1,230,000	-	\$ 2,667,753	1.9%
Parking Improvements	420,000	475,000	25,000	445,000	301,099	\$ 1,666,099	1.2%
Equipment	621,096	-	-	-	-	\$ 621,096	0.4%
Other Public Improvements	390,000	-	-	-	-	\$ 390,000	0.3%
Traffic/Streetlight Improvements	75,000	75,000	75,000	75,000	75,000	\$ 375,000	0.3%
Total	\$ 45,045,267	\$ 22,239,298	\$ 27,484,904	\$ 17,241,541	\$ 29,833,567	\$ 141,844,577	100.0%

City of Wheaton

Description of Major Capital Improvements

Calendar Year 2026 Budget

The following schedule shows the total anticipated funding sources for the next five years. The Storm Sewer Fund is the largest funding source at \$24.4 million (or 17.2%) of total capital expenses, followed by the 2026 GO Bond Fund (\$21.6 million), the Capital Projects Fund (\$20.8 million), the Sanitary Sewer Fund (\$18.9 million), and the Water Fund (\$17.5 million) rounding out the top five largest anticipated financing sources over the next five years.

Capital Improvements By Funding Source 5-Year Schedule

Project Funding Source	2025	2026	2027	2028	2029	5-Yr Total	% of Total
Storm Sewer Fund	\$ 1,742,500	\$ 4,125,000	\$ 10,255,000	\$ 1,287,000	\$ 6,962,000	\$ 24,371,500	17.2%
2026 GO Bond Fund	21,571,500	-	-	-	-	21,571,500	15.2%
Capital Projects Fund	4,293,500	6,505,000	4,986,500	3,201,500	1,811,500	20,798,000	14.7%
Sanitary Sewer Fund	4,887,500	1,060,000	535,000	1,410,000	11,060,000	18,952,500	13.4%
Water Fund	2,719,600	4,636,000	4,025,000	3,150,000	2,970,000	17,500,600	12.3%
Fleet Services Fund	2,971,215	1,116,366	4,947,758	4,055,975	3,756,191	16,847,505	11.9%
Motor Fuel Tax Fund	5,000,000	2,400,000	2,400,000	2,400,000	2,400,000	14,600,000	10.3%
Library Building Renewal Fund	609,483	739,057	-	1,230,000	-	2,578,540	1.8%
Building Renewal Fund	134,607	1,152,928	310,646	62,066	572,777	2,233,024	1.6%
Parking Fund	420,000	475,000	25,000	445,000	301,099	1,666,099	1.2%
General Fund	208,550	-	-	-	-	208,550	0.1%
Tech Replcement Fund	203,291	-	-	-	-	203,291	0.1%
Capital Equipment Repl. Fund	115,000	-	-	-	-	115,000	0.1%
Library Cap Equip Repl. Fund	59,266	29,947	-	-	-	89,213	0.1%
TIF District# 3 Fund	50,000	-	-	-	-	50,000	0.0%
State Forfeiture Fund	31,255	-	-	-	-	31,255	0.0%
Library Tech Repl. Fund	28,000	-	-	-	-	28,000	0.0%
Total	\$ 45,045,267	\$ 22,239,298	\$ 27,484,904	\$ 17,241,541	\$ 29,833,567	\$ 141,844,577	100.00%

2026 Budget Capital Improvements Summary

For 2026, a total of \$45.0 million has been budgeted for capital projects. Capital projects are those that typically exceed \$25,000 and either are new construction (or acquisition) or add to the service life of the asset. The following table shows the total capital expenses for 2026 by project category.

Capital Improvements By Project Category 2026 Budget

Project Category	2026	% of Total
Facilities Improvements	\$ 21,706,107	48.2%
Road Improvements	5,630,000	12.5%
Sanitary Sewer Improvements	4,870,000	10.8%
Vehicles Replacement	2,971,215	6.6%
Water Improvements	2,719,600	6.0%
Sidewalk Improvements	2,250,000	5.0%
Storm Sewer Improvements	1,725,000	3.8%
Bridges & Culverts	998,500	2.2%
Library Improvements	668,749	1.5%
Equipment	621,096	1.4%
Parking Improvements	420,000	0.9%
Other Public Improvements	390,000	0.9%
Traffic/Streetlight Improvements	75,000	0.2%
Total	\$ 45,045,267	100.0%

City of Wheaton

Description of Major Capital Improvements

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Several capital improvement projects included in the 2026 budget were carried over from the 2025 budget due to delays caused by various factors, such as inventory shortages, extended planning processes, staff changes, permitting requirements, and contractor availability. Carrying these projects forward ensures the completion of essential improvements without disrupting long-term planning or funding allocations. Below is a list of the 2025 budget carryover projects by fund, totaling over \$9.1 million.

2025 Budget Carryover Capital Improvement Projects

(Including Vehicle & Equipment Replacements)

Fund	Project Description	Amount
TIF #3 Fund	Block 320 Redevelopment Project	\$ 50,000
Total TIF #3 Fund		\$ 50,000
Capital Projects Fund	Alley DD Reconstruction	200,000
	Butterfield Road/Windsor Channel Pedestrian Bridge	155,000
	College Avenue Streetscape Study	50,000
	Gary Avenue Reconstruction - FAU Routes - Roads	100,000
	Manchester Rd/Wesley St Bridge Rehab & Painting	450,000
	Roosevelt Road/Winfield Creek Pedestrian Bridge	357,000
Total Capital Projects Fund		\$ 1,312,000
2026 GO Bond Fund	PD - Generator Replacement	550,000
	FD 38 - Generator Replacement	350,000
Total 2026 GO Bond Fund		\$ 900,000
Water Fund	Flow Control Valves Replacements	315,000
	President Street Pump Station Repairs	25,000
Total Water Fund		\$ 340,000
Sanitary Sewer Fund	Albright Lift Station Rehabilitation	320,000
	Blacksmith Wet Well Rehabilitation	335,000
	Service Lateral Rehab - Chemical Grouting	300,000
	SSCAP - Basin 3 & 4 Discharge Improvement	3,605,000
Total Sanitary Sewer Fund		\$ 4,560,000
Storm Sewer Fund	Alley DD Reconstruction	350,000
	Glendale Floodprone Capital Project	350,000
Total Storm Sewer Fund		\$ 700,000
Parking Fund	Downtown Train Station - Concrete Replacement	150,000
	City Parking Lots #3,4,5,10 - Sealcoating	23,000
	Willow Ave. Garage - Sealant Replacement	25,000
Total Parking Fund		\$ 198,000
Building Renewal Fund	FD 38 - Generator Replacement	10,000
	PD - Generator Replacement	10,393
Total Building Renewal Fund		\$ 20,393
Fleet Services Fund	Ambulance (Fire) #944	347,116
	Ambulance (Fire) #945	347,116
	Plow 7.5 & 8' F550 #508	22,145
	Salt Spreader Hopper #708	46,385
	Tar Distributor #756	123,311
Total Fleet Services Fund		\$ 886,073
Capital Equipment Replacement Fund	FS# 38 - Office Furniture	75,000
	PW - Salt Bin Curtains (5)	25,000
Total Capital Equipment Replacement Fund		\$ 100,000
Total		\$ 9,066,466

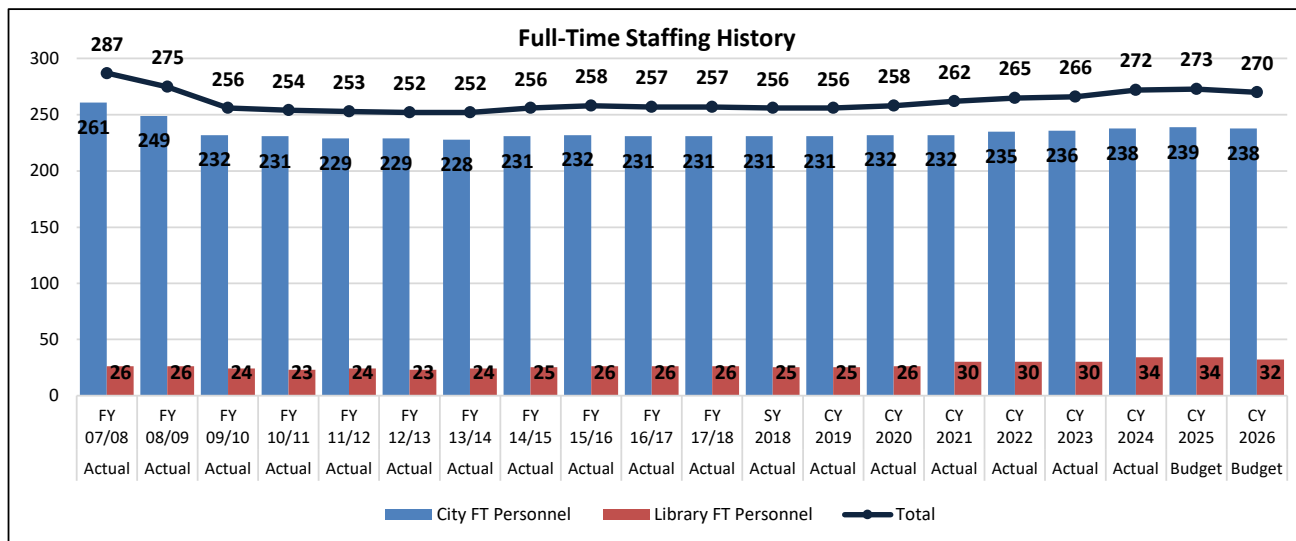
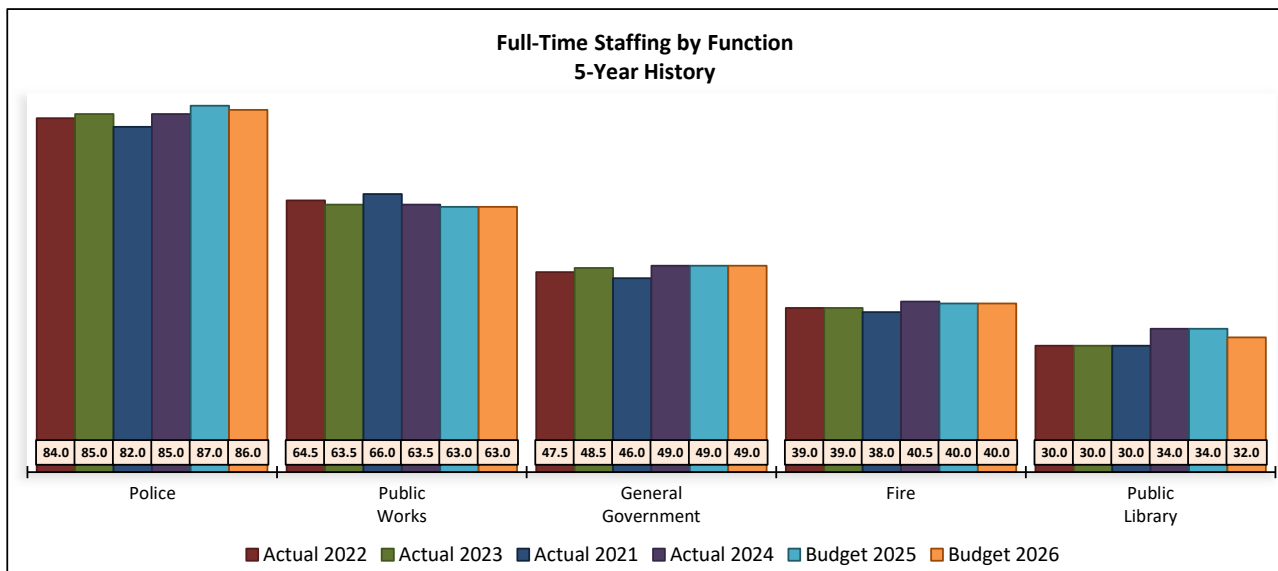
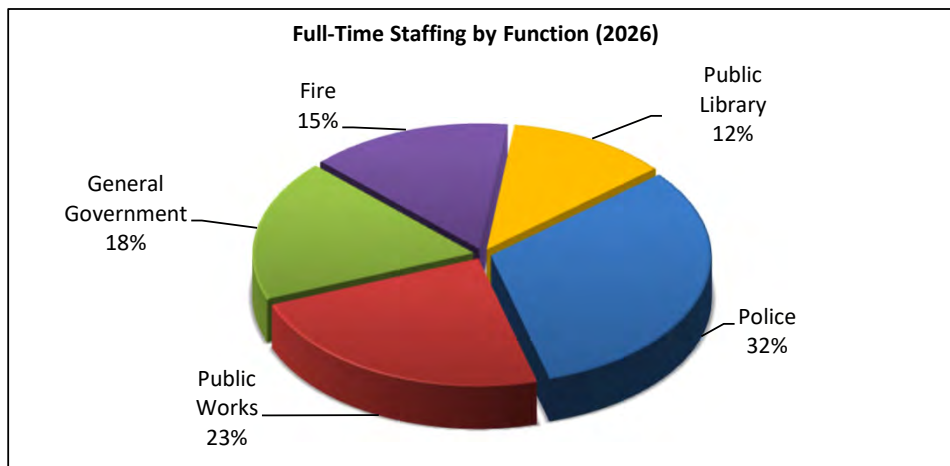
City of Wheaton
Capital Outlays and Improvements by Fund
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Fund	Improvement Type	Project Name	2026 Budget	2027 Proposed	2028 Proposed	2029 Proposed	2030 Proposed	5 Year Total
General Fund	Equipment	Barricades/Gates - PW	\$ 192,000	\$ -	\$ -	\$ -	\$ -	\$ 192,000
		Communication Equipment - Fire	7,500	-	-	-	-	7,500
		Municipal Band Equipment	1,050	-	-	-	-	1,050
		Two-Way Radio Repeater - PW	8,000	-	-	-	-	8,000
		General Fund Total	208,550	-	-	-	-	208,550
Motor Fuel Tax Fund	Road Improvements	Road, Sewer, Water Rehab Program - Roads	2,100,000	2,400,000	2,400,000	2,400,000	2,400,000	11,700,000
		Street Reconstruction	1,100,000	-	-	-	-	1,100,000
	Sidewalk Improvements	New Sidewalk Program	1,800,000	-	-	-	-	1,800,000
		Motor Fuel Tax Fund Total	5,000,000	2,400,000	2,400,000	2,400,000	2,400,000	14,600,000
State Forfeiture Fund	Equipment	Portable Scales - PD	31,255	-	-	-	-	31,255
		State Forfeiture Fund Total	31,255	-	-	-	-	31,255
TIF District #3 Fund	Other Public Improvements	Block 320 - Redevelopment Projects	50,000	-	-	-	-	50,000
		TIF District #3 Fund Total	50,000	-	-	-	-	50,000
Capital Projects Fund	Bridges & Culverts	Bridge Structure Inspections	36,500	30,000	36,500	36,500	36,500	176,000
		Butterfield Road/Windsor Channel Pedestrian Bridge	155,000	-	-	-	-	155,000
		Lincoln Avenue Bridge Replacement	-	-	125,000	1,100,000	-	1,225,000
		Manchester Road/Wesley St. Bridge Rehab & Painting	450,000	-	-	-	-	450,000
		Roosevelt Road/Winfield Creek Pedestrian Bridge	357,000	-	-	-	-	357,000
		Stonebridge Trail Bridge Replacement	-	150,000	1,580,000	-	-	1,730,000
	Other Public Improvements	Adams Park Renovation Implementation	200,000	-	-	-	-	200,000
		College Avenue Streetscape Study	50,000	-	-	-	-	50,000
		High Knob Subdivision - Parkway Improvements	90,000	-	-	-	-	90,000
	Road Improvements	Alley DD Reconstruction	200,000	-	-	-	-	200,000
		Collector Street Resurfacing Project (LAFO/FAUS)	250,000	960,000	1,440,000	-	-	2,650,000
		Concrete Streets Panel Replacement	150,000	-	-	-	-	150,000
		Gary Avenue Reconstruction - FAU Routes - Roads	100,000	-	-	-	-	100,000
		Ott Avenue Improvements	20,000	-	-	-	-	20,000
		Pavement Condition Rating Analysis	-	40,000	-	-	40,000	80,000
		PW - Road Maintenance Program	100,000	100,000	100,000	100,000	100,000	500,000
		Road, Sewer, Water Rehab Program - Roads	40,000	40,000	40,000	40,000	40,000	200,000
		Roadway Reconstruction	1,100,000	2,000,000	-	-	-	3,100,000
		Street Reconstruction	270,000	1,160,000	1,190,000	1,350,000	1,020,000	4,990,000
		Surface Treatment Program	100,000	100,000	100,000	100,000	100,000	500,000
		Traffic Calming Study - Washington/Harrison	100,000	-	-	-	-	100,000
	Sidewalk Improvements	New Sidewalk Program	150,000	1,550,000	-	-	-	1,700,000
		Sidewalk Replacement Program	300,000	300,000	300,000	400,000	400,000	1,700,000
	Traffic/Streetlight Impr.	LED Streetlight Replacements	75,000	75,000	75,000	75,000	75,000	375,000
		Capital Projects Fund Total	4,293,500	6,505,000	4,986,500	3,201,500	1,811,500	20,798,000
2026 GO Bond Fund	Facilities Improvements	Fire Station 38 - Generator Replacement	350,000	-	-	-	-	350,000
		Fire Station 39 - Replacement	10,000,000	-	-	-	-	10,000,000
		Police Station - Generator Replacement	550,000	-	-	-	-	550,000
		Police Station - Remodel	10,671,500	-	-	-	-	10,671,500
		2026 GO Bond Fund Total	21,571,500	-	-	-	-	21,571,500
Water Fund	Water Improvements	Advanced Metering Infrastructure	-	-	500,000	-	-	500,000
		Basin 3 & 4 Discharge Improvement - Water	60,000	-	-	-	-	60,000
		College Avenue Utility Replacements	-	225,000	-	-	-	225,000
		Countryside Pump Station Repairs	-	-	-	-	50,000	50,000
		Flow Control Valves	315,000	-	-	-	-	315,000
		Inspection - Well 11	-	-	75,000	-	-	75,000
		Inspection - Well 6	-	80,000	-	-	-	80,000
		Lead Service Line Replacements	486,000	486,000	-	-	-	972,000
		Naperville Road Water Main Replacement	78,000	-	830,000	-	-	908,000
		Permanent Leak Detection	-	750,000	-	-	-	750,000
		President Street Pump Station Repairs	25,000	475,000	-	-	-	500,000
		Road, Sewer, Water Rehab Program - Water	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
		SCADA Replacement	-	-	-	30,000	300,000	330,000
		Water Main Condition Assessment	-	-	-	500,000	-	500,000
		Water Main Replacement Program	20,000	1,120,000	1,120,000	1,120,000	1,120,000	4,500,000
		Water Meters	50,600	-	-	-	-	50,600
		Willow Ave Utility Improvements	185,000	-	-	-	-	185,000
		Water Fund Total	2,719,600	4,636,000	4,025,000	3,150,000	2,970,000	17,500,600
Sanitary Sewer Fund	Equipment	Asphalt Roller	17,500	-	-	-	-	17,500
	Sanitary Sewer Improvements	Albright Lift Station Rehabilitation	320,000	-	-	-	-	320,000
		Blacksmith Wet Well Rehabilitation	335,000	-	-	-	-	335,000
		College Avenue Utility Replacements	-	375,000	-	-	-	375,000
		Elm and Blanchard Trunk Sewer	-	-	-	800,000	8,800,000	9,600,000
		Road, Sewer, Water Rehab Program - Sanitary	10,000	10,000	10,000	10,000	10,000	50,000
		Sanitary Manhole Rehabilitation	-	150,000	-	150,000	-	300,000
		Sanitary Sewer Cap. Assurance - Flow Metering	-	75,000	75,000	-	-	150,000
		Sanitary Sewer Rehabilitation Program	200,000	200,000	200,000	200,000	200,000	1,000,000
		Sanitary Sewer Replacement (HDPE)	-	150,000	150,000	150,000	150,000	600,000
		Service Lateral Rehab - Chemical Grouting	300,000	100,000	100,000	100,000	100,000	700,000
		SSCAP - Basin 3 & 4 Discharge Improvement	3,605,000	-	-	-	-	3,605,000
		Wheaton College Sanitary Sewer Main Relocation	-	-	-	-	1,800,000	1,800,000
		Willow Ave Utility Improvements - Sanitary	100,000	-	-	-	-	100,000
		Sanitary Sewer Fund Total	4,887,500	1,060,000	535,000	1,410,000	11,060,000	18,952,500

City of Wheaton
Capital Outlays and Improvements by Fund
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Fund	Improvement Type	Project Name	2026 Budget	2027 Proposed	2028 Proposed	2029 Proposed	2030 Proposed	5 Year Total
Storm Sewer Fund	Equipment	Asphalt Roller	17,500	-	-	-	-	17,500
	Storm Sewer Improvements	Alley DD Reconstruction	350,000	-	-	-	-	350,000
		Creek Channel Outfall Maintenance	175,000	50,000	50,000	50,000	50,000	375,000
		Ditch Maintenance Program	-	-	660,000	660,000	660,000	1,980,000
		Glendale Floodprone Capital Project	350,000	-	-	-	-	350,000
		Jefferson Avenue Floodprone Capital Project	-	-	-	-	390,000	390,000
		Mayo Floodprone Capital Project	-	-	-	-	1,035,000	1,035,000
		Ott Avenue Improvements	35,000	-	-	-	-	35,000
		Pershing East Floodprone Capital Project	-	800,000	5,400,000	-	-	6,200,000
		Pumping Station Rehabilitation - Lake "A"	50,000	350,000	-	-	-	400,000
		Road, Sewer, Water Rehab Program - Storm	200,000	200,000	200,000	200,000	200,000	1,000,000
		Storm Sewer Rehabilitation Program	100,000	100,000	100,000	100,000	100,000	500,000
		Storm Sewer Replacement Program	215,000	215,000	215,000	242,000	242,000	1,129,000
		Streams Lakes Meander	-	250,000	3,200,000	35,000	35,000	3,520,000
		TCR Floodprone Capital Project	250,000	2,160,000	-	-	-	2,410,000
The North Main Street Dredging Project	-	-	430,000	-	-	430,000		
Thomas Floodprone Capital Project	-	-	-	-	-	4,250,000	4,250,000	
Storm Sewer Fund Total			1,742,500	4,125,000	10,255,000	1,287,000	6,962,000	24,371,500
Parking Fund	Parking Improvements	City Parking Lots - Sealcoating	23,000	-	-	-	-	23,000
		College Ave Train Station - Gate Replacement	22,000	-	-	-	-	22,000
		College Ave Train Station - Improvements	-	-	-	-	10,250	10,250
		College Ave Train Station - Parking/Sidewalks	-	-	-	-	232,463	232,463
		College Ave Train Station - Roof Replacement	150,000	-	-	-	-	150,000
		Downtown Train Station - Concrete Replacement	150,000	-	-	-	-	150,000
		Downtown Train Station - Improvements	-	-	-	-	33,386	33,386
		Parking Garages - Sealant Replacements	50,000	25,000	25,000	25,000	25,000	150,000
		Parking Garages 5-Year Repair	25,000	450,000	-	-	-	475,000
		Parking Lot 9 - Resurfacing	-	-	-	420,000	-	420,000
Parking Fund Total			420,000	475,000	25,000	445,000	301,099	1,666,099
Fleet Services Fund	Vehicles	Vehicles Replacement	2,971,215	1,116,366	4,947,758	4,055,975	3,756,191	16,847,505
Fleet Services Fund Total			2,971,215	1,116,366	4,947,758	4,055,975	3,756,191	16,847,505
Capital Equipment Replacement Fund	Equipment	Fire Hose Replacements	15,000	-	-	-	-	15,000
		FS# 38 - Office Furniture	75,000	-	-	-	-	75,000
		PW - Salt Bin Curtains (5)	25,000	-	-	-	-	25,000
Capital Equipment Replacement Fund Total			115,000	-	-	-	-	115,000
Tech Replacement Fund	Equipment	Various IT Equipment	203,291	-	-	-	-	203,291
Technology Replacement Fund Total			203,291	-	-	-	-	203,291
Building Renewal Fund	Facilities Improvements	City Hall - Elevator Replacement	-	-	-	-	249,698	249,698
		City Hall - Improvements	104,214	-	-	-	-	104,214
		City Hall - Windows Replacement	-	-	-	-	323,079	323,079
		Fire Station 37 - Generator Replacement	-	27,000	250,000	-	-	277,000
		Fire Station 37 - Improvements	-	-	60,646	-	-	60,646
		Fire Station 38 - Generator Replacement	10,000	-	-	-	-	10,000
		Fire Station 38 - Improvements	-	-	-	62,066	-	62,066
		Police Station - Generator Replacement	10,393	-	-	-	-	10,393
		Public Works - Concrete Floor Repairs	10,000	790,000	-	-	-	800,000
		Public Works - Improvements	-	147,563	-	-	-	147,563
		Public Works - Roof Repairs	-	188,365	-	-	-	188,365
Building Renewal Fund Total			134,607	1,152,928	310,646	62,066	572,777	2,233,024
Library Cap Equip Replacement Fund	Library Improvements	Library - Early Childhood Center	-	7,004	-	-	-	7,004
		Library - Tech Center	31,878	-	-	-	-	31,878
		Library - Teen Space	17,388	-	-	-	-	17,388
		Library - Tween Maker Space	-	18,113	-	-	-	18,113
		Library - Youth Entry and Meeting Room Upgrade	-	4,830	-	-	-	4,830
		Library - Youth Programming Room Tables	10,000	-	-	-	-	10,000
Library Capital Equipment Replacement Fund Total			59,266	29,947	-	-	-	89,213
Library Tech Repl. Fund	Equipment	Self Check Replacement	28,000	-	-	-	-	28,000
Library Technology Replacement Fund Total			28,000	-	-	-	-	28,000
Library Building Renewal Fund	Library Improvements	Library - Early Childhood Center	-	367,110	-	-	-	367,110
		Library - Roof Replacement	-	-	-	1,230,000	-	1,230,000
		Library - Tech Center	308,183	-	-	-	-	308,183
		Library - Teen Space	281,300	-	-	-	-	281,300
		Library - Tween Maker Space	-	96,373	-	-	-	96,373
		Library - Youth Entry and Meeting Room Upgrade	-	275,574	-	-	-	275,574
		Library - Youth Entryway Stairs Carpet	20,000	-	-	-	-	20,000
Library Building Renewal Fund Total			609,483	739,057	-	1,230,000	-	2,578,540
Grand Total			\$ 45,045,267	\$ 22,239,298	\$ 27,484,904	\$ 17,241,541	\$ 29,833,567	\$ 141,844,577

City of Wheaton Staffing Summary Summary/History of Staffing by Function Calendar Year 2026 Budget



**City of Wheaton
Staffing Summary
Calendar Year 2026 Budget**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	2026 vs 2025

FULL-TIME EMPLOYEES

General Government	48.50	49.00	49.00	49.00	49.00	-
Police Department	85.00	85.00	87.00	86.00	86.00	-1.00
Fire Department	39.00	40.50	40.00	40.00	40.00	-
Public Works Department	63.50	63.50	63.00	63.00	63.00	-
Total Full-Time City Employees	236.00	238.00	239.00	238.00	238.00	-1.00
Public Library	30.00	34.00	34.00	32.00	32.00	-2.00
Total City & Library Full-Time Employees	266.00	272.00	273.00	270.00	270.00	-3.00

PART-TIME EMPLOYEES

General Government	7.00	7.00	8.00	8.00	8.00	-
Police Department	33.00	33.00	32.00	33.00	34.00	2.00
Fire Department	1.00	2.00	2.00	2.00	2.00	-
Public Works Department	1.00	1.00	1.00	1.00	1.00	-
Total Part-Time City Employees	42.00	43.00	43.00	44.00	45.00	2.00
Public Library	39.00	31.00	33.00	34.00	34.00	1.00
Total City & Library Part-Time Employees	81.00	74.00	76.00	78.00	79.00	3.00

SEASONAL EMPLOYEES

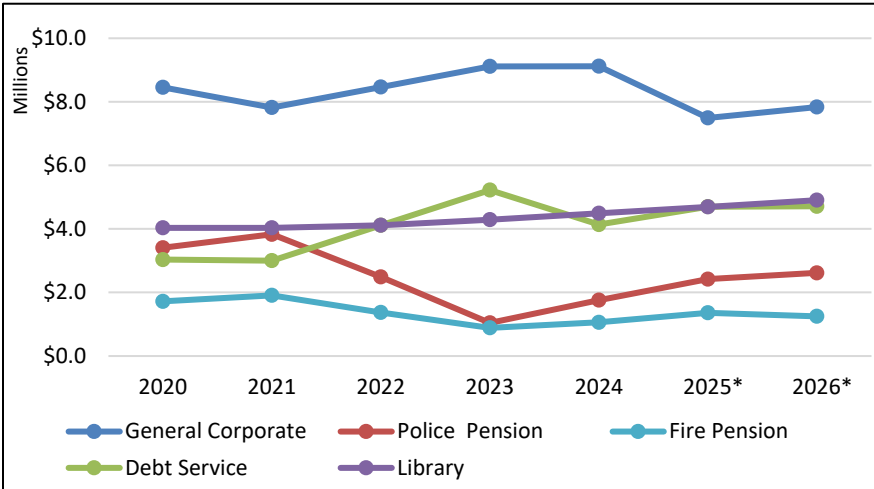
General Government	3.00	3.00	3.00	4.00	4.00	1.00
Public Works Department	20.00	20.00	20.00	20.00	20.00	-
Total City Seasonal Employees	23.00	23.00	23.00	24.00	24.00	1.00

FULL TIME EQUIVALENT (FTE) SUMMARY

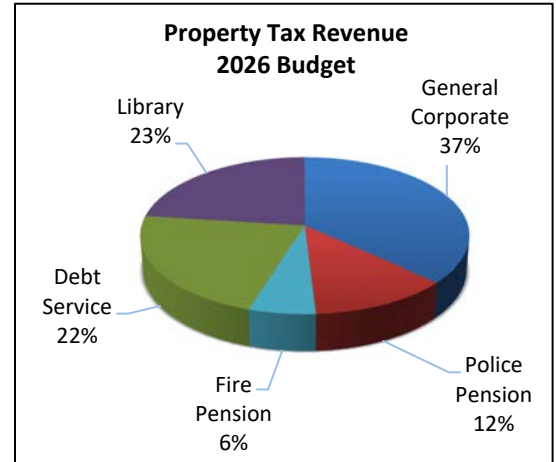
General Government (FTE)	52.70	53.00	53.70	53.90	53.90	0.20
Police Department (FTE)	89.80	89.80	91.30	91.00	91.50	0.20
Fire Department (FTE)	39.40	41.40	40.90	40.90	40.90	-
Public Works Department (FTE)	68.40	68.40	67.90	67.90	67.90	-
Total City Full-Time Equivalents	250.30	252.60	253.80	253.70	254.20	0.40
Public Library (FTE)	52.40	56.40	51.80	50.60	50.60	-1.20
Grand Total Staffing by Full-Time Equivalents	302.70	309.00	305.60	304.30	304.80	-0.80

City of Wheaton **Property Tax Revenue** **Calendar Year 2026 Budget**

Property Tax Revenue Chart



*Projected



General Description

The City levies a property tax for general purposes on the assessed valuation of each property in the City. Property values are assessed by the Township Assessor. The value of the property is equalized by the state and further equalized at 33% of the fair market value. The equalized value is then divided by \$100 and multiplied by the City tax rate. Property taxes are collected one year in arrears. For example, the taxes levied at the end of December 2025 (2025 Levy) will be collected between June 2026 and December 2026.

The Levy amount on the tax bill provides funding for General Use, the Police and Fire Pensions, the Wheaton Public Library (a component unit of the City), and Debt Service principal and interest payments. All general-use property tax collections are recorded as revenue in the General Fund. Police and Fire pension contributions are transferred to the appropriate pension fund. The contribution to the Library is recorded as tax revenue directly in the Library Fund. The Debt Service levy is recorded as tax revenue in the Debt Service Fund.

Analysis and Trends

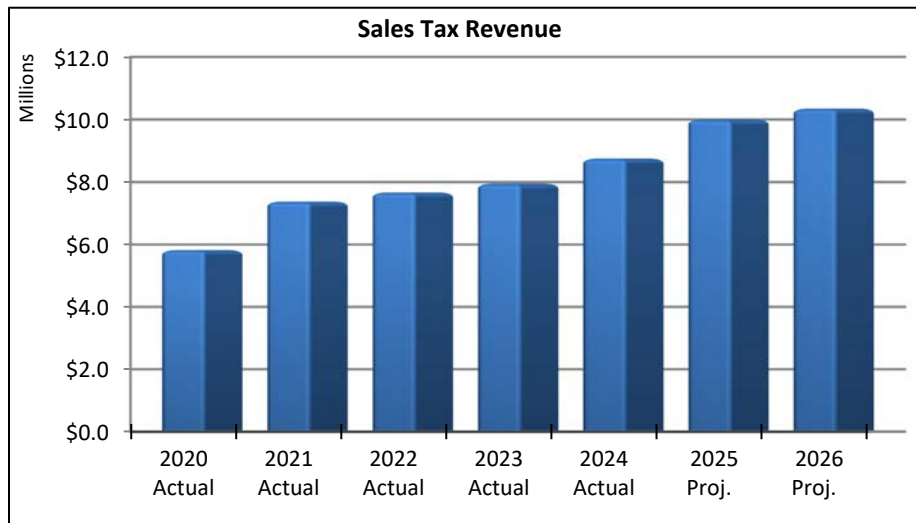
The total 2025 property tax levy is approximately \$21.3 million, an increase of \$0.6 million (or 3.0%) from the 2024 adopted property tax levy. The General Corporate portion of the levy increases from \$7.5 million to \$7.8 million, an increase of \$0.3 million (or 4.1%). The Police Pension portion increases by \$0.2 million (or 8.2%) to \$2.6 million and the Fire Pension decreases by \$0.1 million (or -8.1%) to \$1.2 million. The Library portion of the 2025 Levy increases by \$0.2 million (or 4.5%) to \$4.9 million. The 2025 Debt Service Levy increases slightly by \$12,502 (or 0.3%) to \$4.7 million, which is based on actual debt service for the City's outstanding general obligation and pension obligation bonds.

Property Tax Collections								Property Tax Rate
Fiscal Year	Levy Year	General Corporate	Police Pension	Fire Pension	Debt Service	Library	Total Collections	
2020	2019	\$ 8,452,303	\$ 3,405,260	\$ 1,717,043	\$ 3,031,073	\$ 4,031,883	\$20,637,562	\$ 0.9123
2021	2020	\$ 7,817,780	\$ 3,828,765	\$ 1,908,482	\$ 3,002,650	\$ 4,031,883	\$20,589,560	\$ 0.8913
2022	2021	\$ 8,463,929	\$ 2,485,880	\$ 1,366,172	\$ 4,113,207	\$ 4,112,521	\$20,541,709	\$ 0.8771
2023	2022	\$ 9,112,451	\$ 1,043,231	\$ 883,024	\$ 5,220,521	\$ 4,289,359	\$20,548,586	\$ 0.8379
2024	2023	\$ 9,119,583	\$ 1,754,250	\$ 1,056,663	\$ 4,135,102	\$ 4,489,359	\$20,554,957	\$ 0.7983
2025*	2024	\$ 7,493,784	\$ 2,417,914	\$ 1,357,061	\$ 4,696,326	\$ 4,691,380	\$20,656,465	\$ 0.7365
2026*	2025	\$ 7,835,004	\$ 2,615,049	\$ 1,246,721	\$ 4,709,004	\$ 4,902,492	\$21,308,270	N/A

*Projected

City of Wheaton Sales Tax Revenue Calendar Year 2026 Budget

Sales Tax Revenue Chart



Fiscal Year	Amount	% Change
2020	\$ 5,825,629	-5.0%
2021	7,377,111	26.6%
2022	7,668,571	4.0%
2023	7,951,285	3.7%
2024	8,752,418	10.1%
2025*	10,000,000	14.3%
2026*	10,350,000	3.5%
* Projected		

General Description

The City of Wheaton receives 16% of the 6.25% State sales tax on general merchandise (1% of gross sales) from the State of Illinois. In addition, the City also receives 100% of the 1.00% State sales tax on food and qualifying drugs. The revenue that the City receives is based on actual sales made within the City of Wheaton corporate limits. In addition, Wheaton has a 1.25% local sales tax collected on the same general merchandise, food, and qualifying drugs purchased within City limits. For 2026, the City is increasing the rate by an additional 0.25% to a total rate of 1.25%, effective July 1, 2026. Other taxing districts encompassing the City also impose a sales tax. The City's total tax rate of 8.25% is comprised of the following:

	1/1/2026	7/1/2026
Taxing Authority	Tax Rate	Tax Rate
City Direct	1.00%	1.00%
City Local (Home Rule)	1.00%	1.25%
DuPage County	0.25%	0.25%
Regional Transportation Authority	0.75%	0.75%
State of Illinois	5.00%	5.00%
Total City Sales Tax	8.00%	8.25%

Analysis and Trends

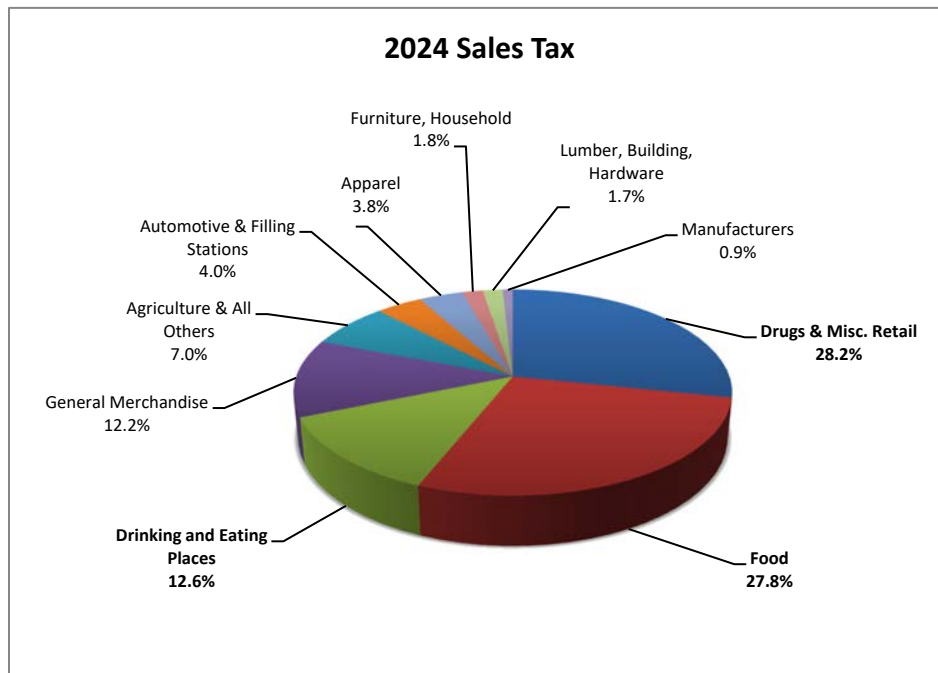
The City experienced a sharp influx of sales tax revenue in 2021, with \$7.4 million collected, amounting to a 26.6% increase over the previous year. The recovery in sales tax revenues reflected the economic recovery from the pandemic and new sales tax legislation ("Leveling the Playing Field Act") effective on January 1, 2021. The new sales tax legislation required eligible remote retailers and marketplace facilitators to collect and remit the state and locally imposed sales taxes for the jurisdictions where the product is delivered. Sales tax revenue has increased every year since 2021, including a projected 14.3% in 2025. The large increase in 2025 is the result of further changes to sales tax legislation which has significantly impacted use tax revenue collections (as detailed in the Use Tax Revenue analysis later in the budget document). The 2026 Budget includes a projected \$10.4 million in sales tax revenue, which would be a 3.5% increase over 2025.

City of Wheaton Sales Tax Revenue Calendar Year 2026 Budget

The following table shows the total amount of sales taxes collected by business type for the past five years.

Sales Tax Revenue By Business Type (5-Year History)										
Business Type	2020		2021		2022		2023		2024	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Drugs & Misc Retail	\$ 1,175,807	20.2%	\$ 2,185,438	29.6%	\$ 2,191,988	28.6%	\$ 2,360,689	29.7%	\$ 2,472,021	28.2%
Food	2,266,838	38.9%	2,230,636	30.2%	2,257,734	29.4%	2,253,961	28.3%	2,437,257	27.8%
Drinking & Eating Places	682,741	11.7%	822,390	11.1%	986,518	12.9%	1,078,208	13.6%	1,106,806	12.6%
General Merchandise	590,115	10.1%	664,057	9.0%	721,394	9.4%	770,468	9.7%	1,065,752	12.2%
Agriculture & All Others	333,217	5.7%	456,186	6.2%	512,647	6.7%	580,610	7.3%	612,674	7.0%
Auto & Filling Stations	281,534	4.8%	363,220	4.9%	375,730	4.9%	322,258	4.1%	346,623	4.0%
Apparel	91,293	1.6%	156,553	2.1%	177,849	2.3%	213,483	2.7%	333,600	3.8%
Furniture, Household	183,007	3.1%	241,382	3.3%	184,899	2.4%	149,163	1.9%	153,469	1.8%
Lumber, Bldg, Hardware	183,528	3.2%	197,106	2.7%	180,950	2.4%	152,363	1.9%	147,436	1.7%
Manufacturers	37,549	0.6%	60,143	0.8%	78,862	1.0%	70,082	0.9%	76,780	0.9%
Total	\$ 5,825,629	100.0%	\$ 7,377,111	100.0%	\$ 7,668,571	100.0%	\$ 7,951,285	100.0%	\$ 8,752,418	100.0%

In 2024, the sale of Drugs and Miscellaneous Retail was the largest portion of the City's total sales tax receipts at \$2.5 million (or 28.2%), followed by \$2.4 million (or 27.8%) for Food, \$1.1 million (or 12.6%) for Drinking and Eating Places, and \$1.1 million (or 12.2%) for General Merchandise. More than half of the City's sales tax receipts come from the sale of food and drugs. Awareness of what percentage of sales tax receipts contributes to the City's total sales taxes provides City officials with a picture of the diversity of the City's sales tax base and how well the diversity can withstand economic slowdowns. Diversification and non-reliance on specific business types provide stability as businesses open and close with fluctuations in the economy.



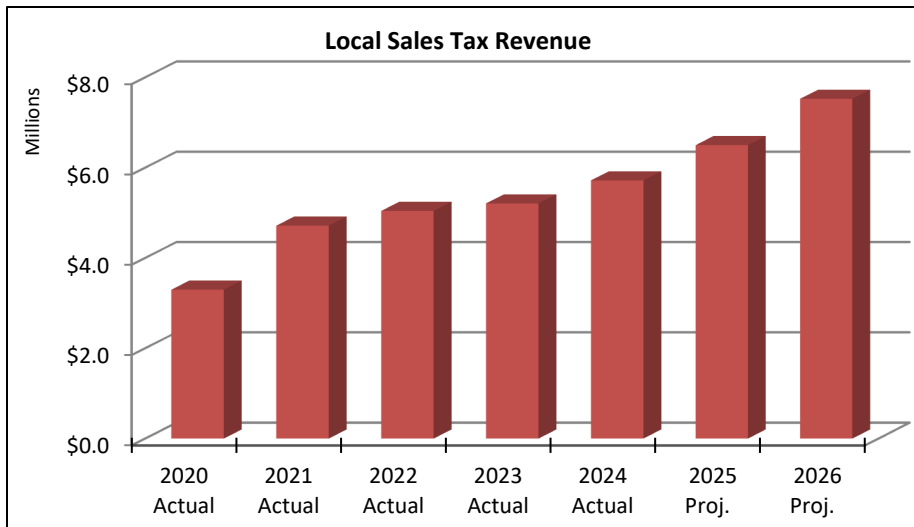
Sales Tax by Business Type Calendar Year 2024		
Business Type	Amount	% of Total
Drugs & Misc. Retail	\$2,472,021	28.2%
Food	2,437,257	27.8%
Drinking and Eating Places	1,106,806	12.6%
General Merchandise	1,065,752	12.2%
Agriculture & All Others	612,674	7.0%
Automotive & Filling Stations	346,623	4.0%
Apparel	333,600	3.8%
Furniture, Household	153,469	1.8%
Lumber, Building, Hardware	147,436	1.7%
Manufacturers	76,780	0.9%
Total	\$8,752,418	100.0%

City of Wheaton

Local Sales Tax Revenue

Calendar Year 2026 Budget

Local Sales Tax Revenue Chart



Fiscal Year	Amount	% Change
2020	\$ 3,298,356	-14.1%
2021	4,716,289	43.0%
2022	5,042,354	6.9%
2023	5,207,938	3.3%
2024	5,717,947	9.8%
2025*	6,500,000	13.7%
2026*	7,525,000	15.8%

*Projected

General Description

The City of Wheaton, pursuant to its home rule powers, implemented a 0.50% local sales tax effective July 1, 2004. Communities with a population of more than 25,000 are considered home rule by the State of Illinois and can levy such a tax. This tax applies to all sales except for food for human consumption that is to be consumed off the premises where it is sold, prescription and non-prescription medicines, and titled vehicles. The sales tax applies to approximately 65% of all sales made within the City. Effective January 1, 2009, the City increased its local home rule sales tax by an additional 0.50% to a rate of 1.00%. For 2026, the City is increasing the rate by an additional 0.25% to a total rate of 1.25%, effective July 1, 2026.

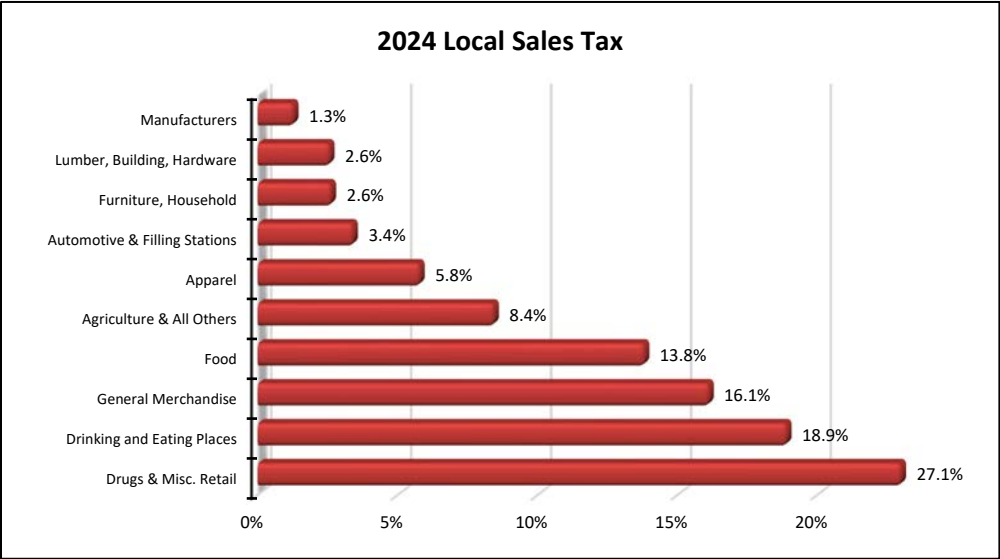
Analysis and Trends

In 2021, the City collected \$4.7 million, which was a 43% increase over 2020. The recovery in sales tax revenues reflected the economic recovery from the pandemic and new sales tax legislation effective on January 1, 2021. Current sales tax legislation requires eligible remote retailers and marketplace facilitators to collect and remit the state and locally imposed sales taxes for the jurisdictions where the product is delivered. Projections for 2025 are \$6.5 million, which would be a 13.7% increase over 2024. The large increase in 2025 is the result of further changes to sales tax legislation which has significantly impacted use tax revenue collections (as detailed in the Use Tax Revenue analysis later in the budget document). For 2026, the City has budgeted \$7.5 million, based on a 0.25% rate increase effective July 1, 2026, which is expected to generate an additional \$0.8 million in local sales tax revenue. The following table shows local sales tax revenue by business type for past five years.

Local Sales Tax Revenue By Business Type (5-Year History)												
Business Type	2019		2020		2021		2022		2023		2024	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Drugs & Misc Retail	\$ 545,506	14.2%	\$ 507,099	15.4%	\$ 1,320,952	28.0%	\$ 1,384,941	27.5%	\$ 1,465,052	28.1%	\$ 1,548,910	27.1%
Drinking & Eating Places	866,324	22.6%	499,463	15.1%	816,762	17.3%	966,352	19.2%	1,055,117	20.3%	1,080,765	18.9%
General Merchandise	621,354	16.2%	677,278	20.5%	571,832	12.1%	634,786	12.6%	663,767	12.7%	921,356	16.1%
Food	730,057	19.0%	684,525	20.8%	778,641	16.5%	792,087	15.7%	781,366	15.0%	789,725	13.8%
Agriculture & All Others	293,653	7.6%	249,729	7.6%	352,426	7.5%	411,945	8.2%	462,641	8.9%	482,448	8.4%
Apparel	165,605	4.3%	91,254	2.8%	155,238	3.3%	176,509	3.5%	211,876	4.1%	330,802	5.8%
Auto & Filling Stations	238,014	6.2%	191,051	5.8%	230,413	4.9%	238,971	4.7%	204,967	3.9%	194,504	3.4%
Furniture, Household	212,029	5.5%	180,759	5.5%	237,879	5.0%	182,203	3.6%	145,764	2.8%	149,808	2.6%
Lumber, Bldg, Hardware	139,009	3.6%	182,485	5.5%	195,136	4.1%	179,535	3.6%	151,247	2.9%	146,593	2.6%
Manufacturers	27,644	0.7%	34,713	1.1%	57,010	1.2%	75,025	1.5%	66,141	1.3%	73,036	1.3%
Total	\$ 3,839,195	100.0%	\$ 3,298,356	100.0%	\$ 4,716,289	100.0%	\$ 5,042,354	100.0%	\$ 5,207,938	100.0%	\$ 5,717,947	100.0%

City of Wheaton
Local Sales Tax Revenue
Calendar Year 2026 Budget

The following chart shows the total amount of local sales taxes collected by business type for 2024. In 2024, Drugs & Miscellaneous Retail is the largest portion of the City's total local sales tax receipts at \$1.5 million (or 27.1%), followed by \$1.1 million (or 18.9%) for Drinking and Eating Places, \$0.9 million (or 16.1%) for General Merchandize, and \$0.8 million (or 13.8%) for Food.



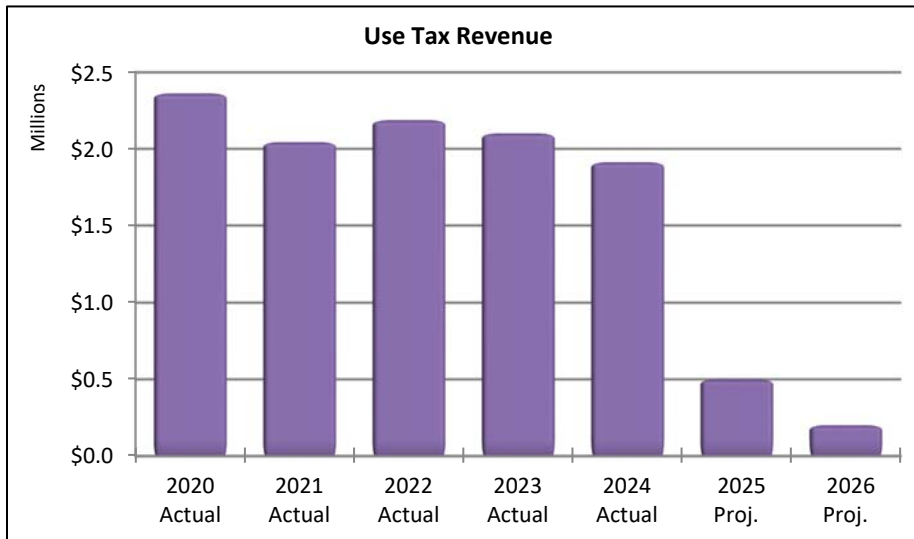
Local Sales Tax by Business Type Calendar Year 2024		
Business Type	Amount	% of Total
Drugs & Misc. Retail	\$ 1,548,910	27.1%
Drinking and Eating Places	1,080,765	18.9%
General Merchandise	921,356	16.1%
Food	789,725	13.8%
Agriculture & All Others	482,448	8.4%
Apparel	330,802	5.8%
Automotive & Filling Stations	194,504	3.4%
Furniture, Household	149,808	2.6%
Lumber, Building, Hardware	146,593	2.6%
Manufacturers	73,036	1.3%
Total	\$ 5,717,947	100.0%

City of Wheaton

Use Tax Revenue

Calendar Year 2026 Budget

Use Tax Revenue Chart



Fiscal Year	Amount	% Change
2020	\$ 2,361,889	32.3%
2021	2,043,853	-13.5%
2022	2,187,304	7.0%
2023	2,100,784	-4.0%
2024	1,912,999	-8.9%
2025*	500,000	-73.9%
2026*	201,000	-59.8%
*Projected		

General Description

The Illinois use tax is a form of sales tax designed to distribute the tax burden onto out-of-state businesses conducting transactions within the state. The purpose of the tax is to ensure fair competition between in-state and out-of-state businesses. Illinois law requires out-of-state businesses to pay sales tax at the Illinois rates for purchases made for use or consumption in Illinois. This tax applies to individuals buying goods from businesses located outside Illinois and bringing them into the state, or when goods are delivered to the state from a business located outside of Illinois.

The Illinois use tax rate is 6.25% of the purchase price for general merchandise and 100% percent of the purchase price for qualifying food, drugs, and medical appliances. In 2018, the state implemented the Wayfair Nexus – Nexus without Physical Presence in response to the South Dakota v. Wayfair case, which significantly impacted use tax revenues. This rule outlined that any retailer without a physical presence within Illinois would only be subject to the 6.25% use tax if their activities fell below a state nexus, which was set at \$100,000 in sales inside the state or 200 or more separate transactions. If the retailers exceed either of those thresholds, their transactions are subject to existing sales tax requirements, including local sales taxes. In 2021, the State enacted legislation ("Leveling the Playing Field Act"), which changed the taxation of online sales. In 2025, further changes to this legislation significantly reduced use tax revenues. These law changes impacted sales tax revenues for each local government differently. Previously, the use tax was collected statewide and distributed to local governments on a per capita basis. Now, sales and local sales tax collections are determined by the jurisdiction where the item is shipped or delivered, or at which possession is taken by the purchaser. The City has experienced a significant increase in sales and local sales tax revenues greater than the corresponding decrease in use tax revenues.

Analysis and Trends

Highlights in Use Tax Revenue Changes due to recent legislation updates:

- **2015.** The State of Illinois enacted a new state law requiring Amazon to collect Use Tax.
- **2018.** *South Dakota vs. Wayfair case:* The U.S. Supreme Court ruled that individual states may require out-of-state retailers with more than 200 transactions or \$100,000 in-state sales to collect and remit sales taxes to the state where the purchaser lives. The result of the ruling created the Marketplace Fairness Act of 2018. *The Marketplace Fairness Act* later became effective in Illinois, requiring remote retailers to register with the Illinois Department of Revenue (IDOR) and collect and remit Use Tax on purchases made for use and consumption in Illinois.
- **2021.** The "Leveling the Playing Field for Illinois Act" was passed, requiring both Remote Retailers (retailers that do not have a physical presence in Illinois) and Marketplace Facilitators (companies that provide a platform for

City of Wheaton
Use Tax Revenue
Calendar Year 2026 Budget

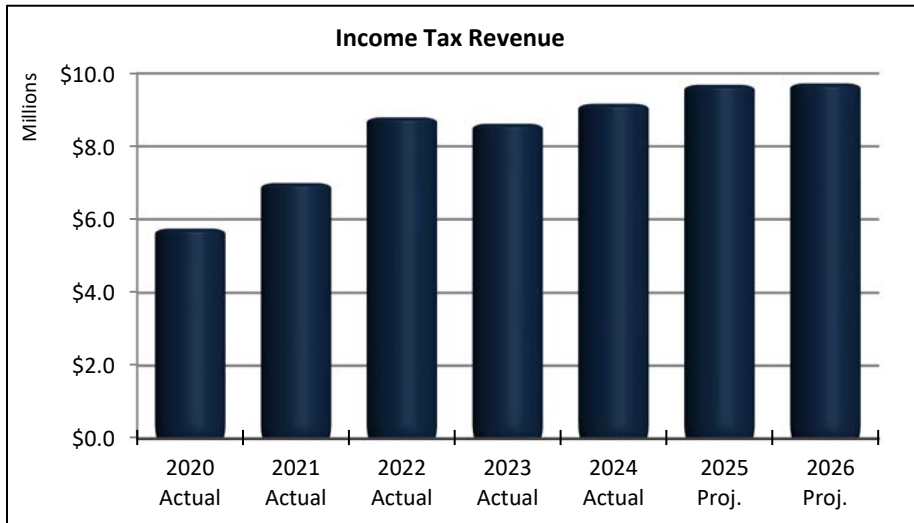
third-party sellers (Amazon or eBay) to collect and remit the state and local Retailer’s Occupation Tax (ROT aka Sales Tax) based on the product delivery destination.

- **2025.** Legislation changes to the “Leveling the Playing Field for Illinois Act” would require more out-of-state sellers to remit the state and applicable local ROT (Sales Tax).

As a result of the above changes and the latest IML estimates, the 2025 use tax revenue declined 8.9% for a total collection of \$1.9 million in 2024. The projections for 2025 include a 73.9% decline with total estimated collections at just \$500,000. The City is projecting another sharp decline in 2026, with only \$201,000 projected for the year.

City of Wheaton **Income Tax Revenue** **Calendar Year 2026 Budget**

Income Tax Revenue Chart



Fiscal Year	Amount	% Change
2020	\$ 5,747,933	2.1%
2021	6,995,024	21.7%
2022	8,794,265	25.7%
2023	8,620,055	-2.0%
2024	9,165,206	6.3%
2025*	9,685,450	5.7%
2026*	9,725,390	0.4%
*Projected		

General Description

Beginning August 1, 2017, and continuing through January 31, 2021, the state distributes 6.06% of the net collections of all income tax received from individuals, trusts, and estates, and 6.85% of the net collections of income tax received from corporations to local governments. In State Fiscal Year (SFY) 2023 (July 1, 2022 – June 30, 2023), the State increased the local government share to 6.16% of individual income tax collections, while keeping the corporation portion the same (6.845%). The State increased the individual income tax rate again in SFY 2024 to 6.47%, while maintaining the corporate rate.

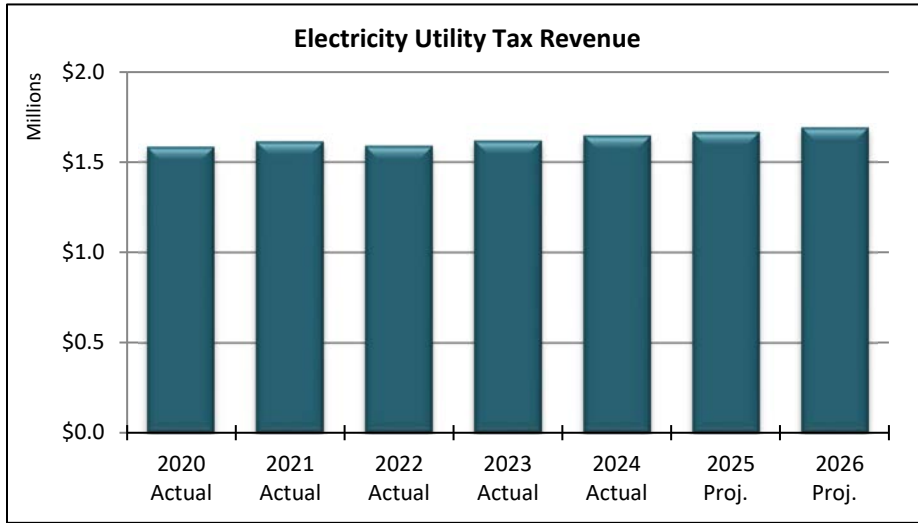
Wheaton receives income tax revenue from the state based on the City’s population and collected state revenues. All Illinois municipalities receive a share of this revenue through the Local Government Distributive Fund (LGDF). The LGDF disbursements are not dependent on the employment levels of the community, only its population, but their decline does reflect overall trends in income tax receipts statewide. Following a two-year impasse, the state passed a budget in 2017 that included raising the personal and corporate income tax from 3.75% to 4.95% for individuals and from 5.25% to 7% for corporations. However, these increases did not flow down to local governments. The State’s fiscal year 2018 budget (July 1, 2017 – June 30, 2018) imposed a 10% reduction in LGDF payments to local governments. For Wheaton, this resulted in an approximately \$545,000 reduction in revenue. For the State’s fiscal year 2019 budget (July 1, 2018 – June 30, 2019), the State imposed a 5% reduction in LGDF payments to local governments. The 5% reduction in LGDF continued for the State’s fiscal year 2020 (July 1, 2019 – June 30, 2020) and was eliminated for the State’s fiscal year 2021 budget.

Analysis and Trends

Following the pandemic, the City experienced significant increases in income tax disbursements in 2021 and 2022. The City received \$7.0 million in 2021, which was a 21.7% increase over the previous year. The trend continued in the following years, with \$8.8 million collected in 2022, \$8.6 million in 2023 and \$9.2 million in 2024. 2025 income tax revenue is projected at \$9.7 million, an increase of \$0.5 million (or 5.7%) compared to 2024. For 2026, income tax revenue is estimated to be flat at \$9.7 million, slightly increasing by \$39,940 (or 0.4%).

**City of Wheaton
Electricity Utility Tax Revenue
Calendar Year 2026 Budget**

Electricity Utility Tax Revenue Chart



Fiscal Year	Amount	% Change
2020	\$ 1,582,152	-1.9%
2021	1,611,590	1.9%
2022	1,587,554	-1.5%
2023	1,616,094	1.8%
2024	1,644,860	1.8%
2025*	1,665,000	1.2%
2026*	1,690,000	1.5%
*Projected		

General Description

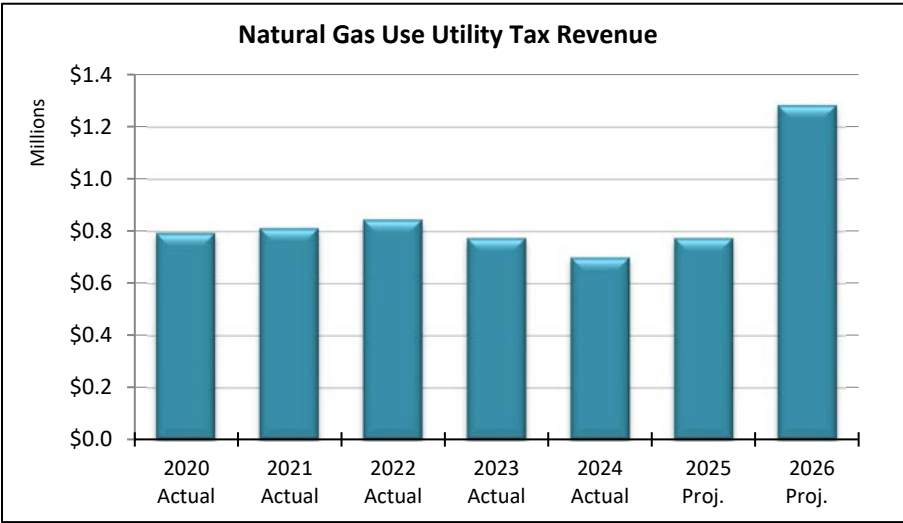
The City taxes the use of electricity based on a tiered kilowatt-hour use rate roughly equivalent to 5% of gross charges. Payments for the taxes on electricity are made directly to the City every month by Exelon, the parent company of ComEd.

Analysis and Trends

In May 2010, the City increased the tiered tax rates from the equivalent of 3.6% of gross charges to 5% of gross charges, the maximum allowed by Illinois statute. Since calendar year 2019, the City collected an average of \$1.6 million in electricity utility taxes between 2020 and 2024. In 2024, the City collected \$1.64 million in revenues, which was a 1.8% increase over the previous year. Revenues are tracking similarly in 2025 with a projected collection of \$1.67 million, which would be a 1.2% increase over 2024. The 2026 Budget is estimated at \$1.69 million, which is a 1.5% increase over the 2025 projection.

City of Wheaton
Natural Gas Use Utility Tax Revenue
Calendar Year 2026 Budget

Natural Gas Use Utility Tax Revenue Chart



Fiscal Year	Amount	% Change
2020	\$ 794,539	-11.1%
2021	812,706	2.3%
2022	846,112	4.1%
2023	775,494	-8.3%
2024	700,516	-9.7%
2025*	775,000	10.6%
2026*	1,285,000	65.8%

*Projected

General Description

The City taxes natural gas usage for properties within the City limits. All the therms purchased within the City limits are subject to tax regardless of the supplier. The tax is administered and collected by Nicor Gas, which remits collections to the City on a monthly basis.

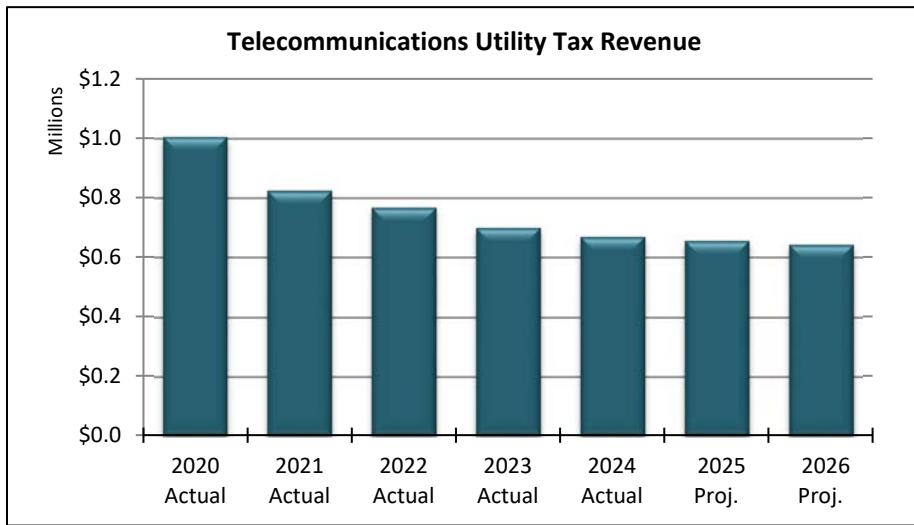
Analysis and Trends

Effective May 1, 2010, the City rate for natural gas use increased from \$0.02 per therm to \$0.03 per therm. For 2026, City is increasing the rate from \$0.03 to \$0.05 per therm, the maximum allowed by Illinois statute. Natural gas usage is impacted by weather conditions, as it is the primary heating fuel for most residences and businesses in the City. Other than periodic increases in usage due to colder-than-normal weather, revenue could decline due to increased efficiency and conservation.

Natural gas utility tax revenues are projected to generate \$775,000 in 2025, which would be a 10.6% increase from 2024. For 2026, the City has budgeted \$1.3 million, based on a \$0.02 per therm increase, which is expected to generate an additional \$0.5 million.

**City of Wheaton
Telecommunications Utility Tax Revenue
Calendar Year 2026 Budget**

Telecommunications Utility Tax Revenue Chart



Fiscal Year	Amount	% Change
2020	\$ 1,005,073	-11.5%
2021	823,584	-18.1%
2022	766,656	-6.9%
2023	698,989	-8.8%
2024	668,665	-4.3%
2025*	655,000	-2.0%
2026*	642,000	-2.0%
*Projected		

General Description

The City taxes telecommunications at a rate of 6.0% of gross charges, the maximum rate allowed by the State Statute. Telecommunications companies pay all taxes to the State of Illinois, and the State remits the amounts to the City monthly.

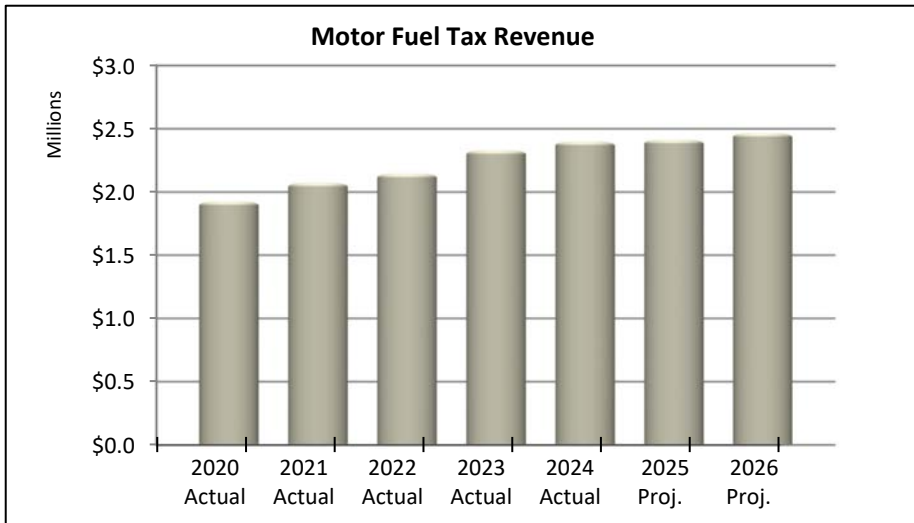
Analysis and Trends

The telecommunications tax is imposed on fees that telecommunications providers charge for messages or information transmitted through traditional landlines, cellular mobile networks, paging services, or any other form of mobile communication. Despite the widespread use of mobile devices, the activity occurring across mobile networks is decreasing. Rather than calling or texting over a cellular network, users are communicating over the internet. The transmission of data over the internet and mobile data plans is not subject to the telecommunications tax per federal law. Telecommunications tax revenue has steadily decreased for many years as customers abandoned traditional landlines and migrated to mobile devices. The downward trend continues as communicating over the Internet using public Wi-Fi networks has gained popularity.

Over the past decade, revenues from the telecommunications tax have declined. In 2015, \$1.8 million was collected. Staff projects a total collection of \$655,000 in 2025, representing a 2.0% decrease from 2024. Another 2% decrease is expected in 2026, with projected collections totaling \$642,000.

City of Wheaton Motor Fuel Tax Revenue Calendar Year 2026 Budget

Motor Fuel Tax Revenue Chart



Fiscal Year	Amount	% Change
2020	\$ 1,924,882	10.9%
2021	2,072,492	7.7%
2022	2,144,743	3.5%
2023	2,329,425	8.6%
2024	2,398,975	3.0%
2025*	2,412,999	0.6%
2026*	2,465,350	2.2%
*Projected		

General Description

The City receives monthly distributions from the State of Illinois for Motor Fuel Tax (MFT) revenues. A portion of this tax revenue is allocated to all municipalities in the State based on their total population as a percentage of the total municipal state population. The State, effective July 1, 2019, increased the motor fuel tax from \$0.19 per gallon to \$0.38 per gallon for gasoline and from \$0.215 per gallon to \$0.455 per gallon for diesel fuel. This was the first increase in the MFT rates since 1990. Future increases will occur on July 1 of each subsequent year by an amount equal to the percentage increase, if any, in the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor for the 12 months ending in March of each year. The state suspended a planned increase set to begin on July 1, 2022, due to the impact of inflation on state residents. The suspension expired on December 31, 2022.

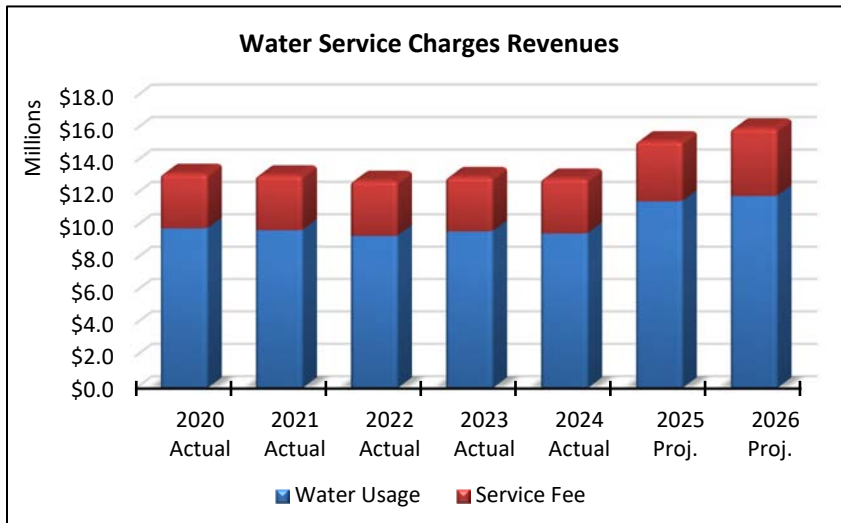
State Motor Fuel Tax Rate History				
Date	Type	Rate	Annual Change	
			(\$)	(%)
Jan 1, 1990 - June 30, 2019	Gasoline	\$ 0.190	-	-
	Diesel	\$ 0.215	-	-
July 1, 2019 - June 30, 2020	Gasoline	\$ 0.380	\$ 0.190	100.0%
	Diesel	\$ 0.455	\$ 0.240	111.6%
July 1, 2020 - June 30, 2021	Gasoline	\$ 0.387	\$ 0.007	1.8%
	Diesel	\$ 0.462	\$ 0.007	1.5%
July 1, 2021 - June 30, 2022	Gasoline	\$ 0.392	\$ 0.005	1.3%
	Diesel	\$ 0.467	\$ 0.005	1.1%
July 1, 2022 - Dec 31, 2022	Gasoline	\$ 0.392	-	-
	Diesel	\$ 0.467	-	-
Jan 1, 2023 - June 30, 2023	Gasoline	\$ 0.423	\$ 0.031	7.9%
	Diesel	\$ 0.498	\$ 0.031	6.6%
July 1, 2023 - June 30, 2024	Gasoline	\$ 0.454	\$ 0.031	7.3%
	Diesel	\$ 0.529	\$ 0.031	6.2%
July 1, 2024 - June 30, 2025	Gasoline	\$ 0.470	\$ 0.016	3.5%
	Diesel	\$ 0.545	\$ 0.016	3.0%
July 1, 2025 - June 30, 2026	Gasoline	\$ 0.483	\$ 0.013	2.8%
	Diesel	\$ 0.558	\$ 0.013	2.4%

Analysis and Trends

Changes in motor fuel tax receipts do not have a direct correlation with motor fuel prices, because it is a flat tax, calculated on a per-gallon basis, not a price basis. Therefore, price increases or decreases at the pump do not necessarily correspond to an increase or decrease in motor fuel tax receipts. Municipalities may only use this revenue for road maintenance and other improvements authorized by the State and Illinois Department of Transportation (IDOT), and are subject to an annual audit by IDOT. The City has seen motor fuel tax revenues increase over the past three years and is projecting increases in 2025 and 2026. Staff are projecting \$2.41 million in total revenues by the end of 2025 and \$2.47 million in 2026.

City of Wheaton Water Service Charges Revenues Calendar Year 2026 Budget

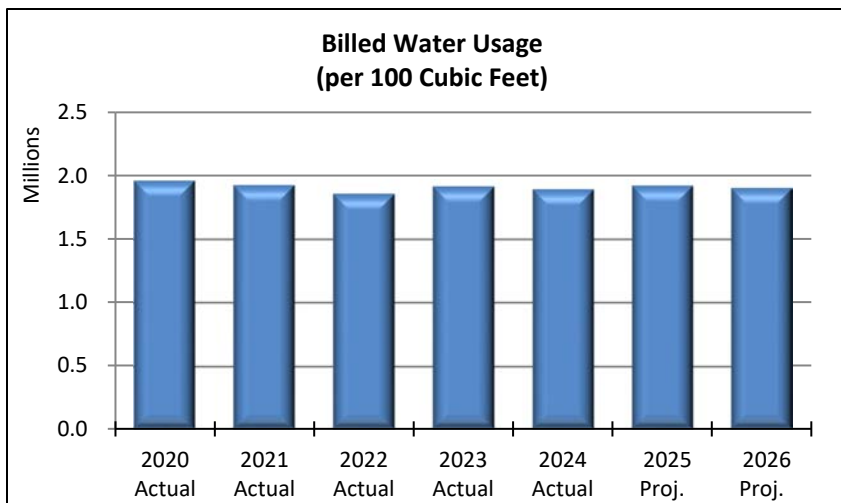
Water Service Charges Chart



Fiscal Year	Water Usage Charges	Service Fee Charges	Total Charges	% Change
2020	\$ 9,875,342	\$ 3,394,541	\$ 13,269,883	4.6%
2021	9,761,052	3,406,508	13,167,560	-0.8%
2022	9,415,062	3,413,215	12,828,277	-2.6%
2023	9,692,706	3,377,487	13,070,193	1.9%
2024	9,564,963	3,408,553	12,973,516	-0.7%
2025*	11,549,036	3,728,662	15,277,698	17.8%
2026*	11,876,559	4,184,545	16,061,104	5.1%

*Projected

Water Billed Usage Chart



Fiscal Year	Billed Usage	% Change
2020	1,962,989	6.7%
2021	1,926,025	-1.9%
2022	1,857,753	-3.5%
2023	1,915,843	3.1%
2024	1,893,205	-1.2%
2025*	1,921,637	1.5%
2026*	1,902,893	-1.0%

*Projected

General Description

Water service charges represent 98% of all Water Fund revenues. The City purchases water from the DuPage Water Commission (DWC) via the City of Chicago, which sources the water from Lake Michigan. The DWC has steadily increased rates since May 1, 2015, with an exception during the pandemic, when rates were frozen. On May 1, 2025, the DWC applied a 3.9% rate increase, which brought their total charge to \$5.80 per 1,000 gallons. On January 1, 2025, the City entered the first year of a three-year rate structure that was approved in 2024. The new structure created a separate usage charge to help offset increased costs related to purchased water.

Analysis and Trends

The cost of the water purchased from the DWC represents 70% of the total annual operating expenses in the City's Water Fund. The 2026 budget estimates a 3% increase in the DWC rate to \$5.97 per 1,000 gallons on May 1, 2026.

Projections for 2025 water charges are estimated at \$15.3 million, which would be a 17.8% increase over 2024. The 2026 budget includes a slight increase to both the fixed fees and City usage rate. A total of \$16.1 million is projected for water service charges, based on a five-year average of billed water consumption and customer totals.

**City of Wheaton
Water Service Charges Revenues
Calendar Year 2026 Budget**

The following table provides a history of the City's water fees and rates.

City Water Fees and Rates

Monthly Fixed Service Fee							
Meter Size	Year						
	01/01/20	01/01/21	01/01/22	01/01/23	01/01/24	01/01/25	06/01/26
5/8"	\$ 13.59	\$ 13.59	\$ 13.59	\$ 13.59	\$ 13.59	\$ 14.95	\$ 17.94
5/8" by 3/4"	\$ 13.59	\$ 13.59	\$ 13.59	\$ 13.59	\$ 13.59	\$ 14.95	\$ 17.94
3/4"	\$ 13.59	\$ 13.59	\$ 13.59	\$ 13.59	\$ 13.59	\$ 14.95	\$ 17.94
1"	\$ 27.18	\$ 27.18	\$ 27.18	\$ 27.18	\$ 27.18	\$ 29.90	\$ 35.88
1 ½"	\$ 54.35	\$ 54.35	\$ 54.35	\$ 54.35	\$ 54.35	\$ 59.79	\$ 71.75
2"	\$ 86.96	\$ 86.96	\$ 86.96	\$ 86.96	\$ 86.96	\$ 95.66	\$ 114.79
3"	\$ 163.06	\$ 163.06	\$ 163.06	\$ 163.06	\$ 163.06	\$ 179.37	\$ 215.24
4"	\$ 271.76	\$ 271.76	\$ 271.76	\$ 271.76	\$ 271.76	\$ 298.94	\$ 358.73
6"	\$ 543.53	\$ 543.53	\$ 543.53	\$ 543.53	\$ 543.53	\$ 597.88	\$ 717.46

Usage Rate (per 100 cubic feet)							
Usage Rate	Year						
	01/01/20	01/01/21	01/01/22	01/01/23	01/01/24	01/01/25	06/01/26
City Usage Rate	\$ 5.05	\$ 5.05	\$ 5.05	\$ 5.05	\$ 5.05	\$ 1.84	\$ 1.90
DWC Usage Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4.17	\$ 4.47 (1)
Total Usage Rate	\$ 5.05	\$ 5.05	\$ 5.05	\$ 5.05	\$ 5.05	\$ 6.01	\$ 6.37

(1) DWC Usage Rate: 6/1/2026 estimated rate.

The following table provides a history of the rates to purchase water from the DuPage Water Commission (DWC).

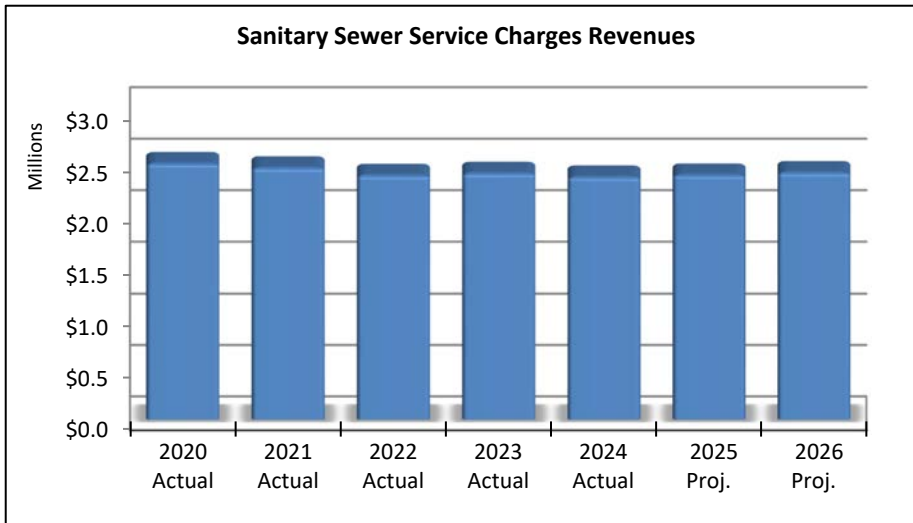
**DuPage Water Commission
Purchased Water Rates**

DWC Purchased Water Rates							
Purchased Water Rate	Year						
	05/01/20	05/01/21	05/01/22	05/01/23	05/01/24	05/01/25	05/01/26 *
per 1,000 gallons	\$ 4.97	\$ 4.97	\$ 5.18	\$ 5.39	\$ 5.58	\$ 5.80	\$ 5.97
per 100 cubic feet	\$ 3.72	\$ 3.72	\$ 3.87	\$ 4.03	\$ 4.17	\$ 4.34	\$ 4.47

* 5/1/2026 Estimated 3% rate increase.

City of Wheaton
Sanitary Sewer Service Charges Revenues
Calendar Year 2026 Budget

Sanitary Sewer Service Charges Chart



Fiscal Year	Sanitary Sewer Service Charges	% Change
2020	\$ 2,489,962	7.9%
2021	2,448,508	-1.7%
2022	2,375,165	-3.0%
2023	2,394,712	0.8%
2024	2,358,938	-1.5%
2025*	2,378,000	0.8%
2026*	2,401,800	1.0%

*Projected

General Description

Sanitary sewer service charges account for nearly all Sanitary Sewer Fund revenues. Customers are billed monthly for sanitary sewer services at the rate of \$1.40 for every 100 cubic feet of water used. The City's sanitary sewer service rate covers only the cost of sewer conveyance. Other governmental entities (Wheaton Sanitary Sewer District and DuPage County) provide the treatment of sewerage. The sanitary sewer rate has remained at the current rate since July 1, 2007.

Sanitary Sewer Service Rate

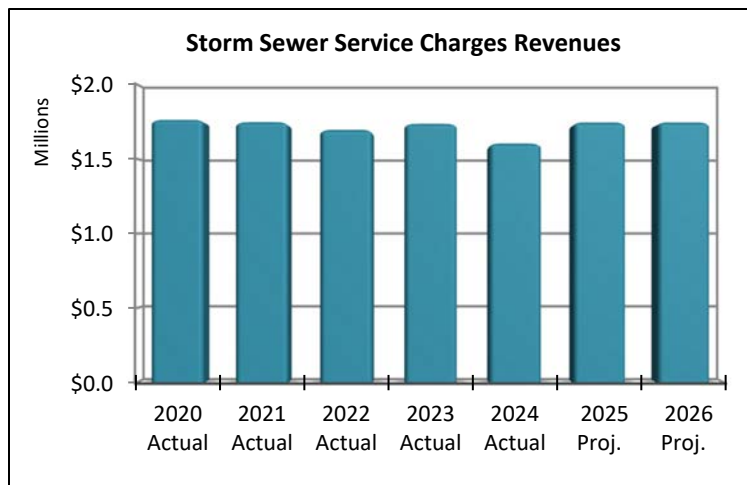
Sanitary Sewer Service Rate	Usage Rate (per 100 cubic feet)						
	Year						
	01/01/20	01/01/21	01/01/22	01/01/23	01/01/24	01/01/25	01/01/26
Usage Rate	\$ 1.40	\$ 1.40	\$ 1.40	\$ 1.40	\$ 1.40	\$ 1.40	\$ 1.40

Analysis and Trends

Since sanitary sewer service charges are based on water use, the annual revenues will vary depending on several factors, including weather conditions, efficiencies, and conservation. In 2024, the City collected \$2.36 million in sanitary sewer service revenue, which was a 1.5% decrease from 2023. Staff are projecting a 0.8% increase in revenues for 2025, with an estimated total of \$2.38 million. The 2026 Budget includes \$2.4 million in sanitary sewer service revenues, which would be a 1.0% increase from the 2025 projected amount.

City of Wheaton Storm Sewer Service Charges Revenues Calendar Year 2026 Budget

Storm Sewer Service Charges Revenues Chart



Fiscal Year	Storm Mgmt Fees	Storm Fixed Fee	Stormwater Utility Fee	Stormwater Total	% Change
2020	\$ 1,463,366	\$ 299,372	\$ -	\$ 1,762,738	5.3%
2021	1,447,224	299,670	-	1,746,894	-0.9%
2022	1,395,696	300,031	-	1,695,727	-2.9%
2023	1,436,382	299,646	-	1,736,028	2.4%
2024	702,847	174,908	726,181	1,603,936	-7.6%
2025*	-	-	1,745,500	1,745,500	8.8%
2026*	-	-	1,745,500	1,745,500	0.0%

*Projected

General Description

Storm sewer service charges account for nearly all Storm Sewer Fund revenues. Traditionally, customers were billed a monthly stormwater management fee. Since May 1, 2018, the fee was \$0.75 for every 100 cubic feet based on water usage. The management fee was used to cover the cost of storm sewer conveyance. That same year, the City implemented a monthly fixed rate of \$1.50 for funding capital improvements. In 2023, staff conducted an internal review of the stormwater rates and developed a new stormwater utility fee, which replaced the management and fixed rates. The new stormwater utility fee was implemented on August 1, 2024. The stormwater utility fee is charged based on equivalent runoff unit (ERU), which is the amount of impervious area on a property. An impervious area is any area that prevents stormwater from draining into the soil, such as buildings, houses, parking lots, walkways, driveways, pools, and patios. One ERU is allocated for every 3,300 square feet of impervious area on a property, and a rate of \$5.30 will be charged for ERU. The table on the right shows the history of storm sewer service charges.

Fiscal Year	Date	Stormwater Mgmt Rate (1)	Stormwater Fixed Rate	Stormwater Utility Fee (2)
2020	01/01/20	\$ 0.75	\$ 1.50	\$ -
2021	01/01/21	\$ 0.75	\$ 1.50	\$ -
2022	01/01/22	\$ 0.75	\$ 1.50	\$ -
2023	01/01/23	\$ 0.75	\$ 1.50	\$ -
2024	01/01/24	\$ 0.75	\$ 1.50	\$ -
2024	08/01/24	\$ -	\$ -	\$ 5.30
2025	01/01/25	\$ -	\$ -	\$ 5.30
2026	01/01/26	\$ -	\$ -	\$ 5.30

(1) per 100 cubic feet

(2) per equivalent runoff unit (ERU)

Analysis and Trends

Storm sewer service charges generate approximately \$1.7 million annually. In 2024, total revenue was \$1.73 million, a 0.4% decrease from 2023. Projections for 2025 are estimated at \$1.75 million, which would be a 1.0% increase compared to 2024. For 2026, stormwater utility fees are budgeted at \$1.75 million, with no increase in the ERU rate (\$5.30 per ERU).

**City of Wheaton
General Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 22,448,736	\$ 22,499,873	\$ 25,426,460	\$ 25,426,460	\$ 23,329,762		
<u>Revenues</u>							
Taxes	\$ 23,607,168	\$ 25,566,890	\$ 24,248,201	\$ 25,276,091	\$ 27,101,701	\$ 1,825,610	7.2%
Intergovernmental	19,810,898	20,533,381	20,646,900	20,812,580	20,887,280	74,700	0.4%
Licenses	178,752	187,757	171,965	191,250	191,250	-	0.0%
Permits	974,666	1,247,604	899,879	850,150	859,050	8,900	1.0%
Charges for Services	5,256,353	5,419,013	6,380,615	5,845,693	5,752,235	(93,458)	-1.6%
Fines & Forfeits	573,638	404,137	468,300	353,000	360,800	7,800	2.2%
Investment Income	1,240,301	964,365	720,000	800,000	800,000	-	0.0%
Miscellaneous	552,755	225,361	149,510	585,295	177,585	(407,710)	-69.7%
Interfund Transfers In	3,463,564	1,878,262	1,951,818	2,431,325	2,047,816	(383,509)	-15.8%
Total Revenues	\$ 55,658,095	\$ 56,426,770	\$ 55,637,188	\$ 57,145,384	\$ 58,177,717	\$ 1,032,333	1.8%
<u>Expenditures</u>							
Personal Services	\$ 23,972,763	\$ 24,800,050	\$ 25,868,458	\$ 25,787,274	\$ 27,011,200	\$ 1,223,926	4.7%
Employee Benefits	3,537,455	5,063,616	5,616,383	5,622,709	5,793,377	170,668	3.0%
Supplies & Materials	1,141,643	1,094,553	1,425,466	1,271,871	1,371,256	99,385	7.8%
Charges & Services	8,326,716	8,636,708	9,235,391	9,056,310	9,618,833	562,523	6.2%
Debt Service	111,873	122,825	2,779	131,617	131,617	-	0.0%
Interfund Transfers Out	11,256,344	11,861,282	11,963,650	11,963,650	12,523,122	559,472	4.7%
Total Operating	48,346,794	51,579,034	54,112,127	\$ 53,833,431	\$ 56,449,405	2,615,974	4.9%
Capital Outlays	150,266	5,077	17,050	16,180	208,550	192,370	1188.9%
Interfund Transfers-Other	1,048,584	150,608	150,000	1,133,593	1,519,762	386,169	34.1%
Interfund Transfers-Capital	6,098,137	2,166,491	1,358,011	4,258,878	-	(4,258,878)	-100.0%
Total Capital & Interfund Transfers	7,296,987	2,322,176	1,525,061	\$ 5,408,651	1,728,312	(3,680,339)	-68.0%
Total Expenditures	\$ 55,643,781	\$ 53,901,210	\$ 55,637,188	\$ 59,242,082	\$ 58,177,717	\$ (1,064,365)	-1.8%
Revenues Over/ (Under) Expenditures	\$ 14,314	\$ 2,525,560	\$ -	\$ (2,096,698)	\$ -		
<u>Other Financing Sources (Uses)</u>							
Pension Contribution - UAAL	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
SBITA Issuance Proceeds	36,823	332,202	-	-	-	-	-
Lease Issuance Proceeds	-	68,825	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 36,823	\$ 401,027	\$ -	\$ -	\$ -		
Net Change in Fund Balance	\$ 51,137	\$ 2,926,587	\$ -	\$ (2,096,698)	\$ -		
Ending Fund Balance	\$ 22,499,873	\$ 25,426,460	\$ 25,426,460	\$ 23,329,762	\$ 23,329,762		
<u>General Fund Balance</u>							
Restricted for Pension Budget Stabilization Fund	\$ 1,141,196	\$ 700,262	\$ 722,313	\$ 730,000	\$ 750,000		
Unrestricted	21,358,677	24,726,198	24,704,147	22,599,762	22,579,762		
Total General Fund Balance	\$ 22,499,873	\$ 25,426,460	\$ 25,426,460	\$ 23,329,762	\$ 23,329,762		

**City of Wheaton
General Fund
General Fund Revenues
Calendar Year 2026 Budget**

			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
Revenues									
Taxes									
10009900	40000	Property Tax-Corporate	\$ 9,112,451	\$ 9,119,583	\$ 7,456,003	\$ 7,493,784	\$ 7,835,004	\$ 341,220	4.6%
10009900	40010	Property Tax-Fire Pension	883,024	1,056,663	1,357,061	1,357,061	1,246,721	(110,340)	-8.1%
10009900	40015	Property Tax-Police Pension	1,043,231	1,754,250	2,417,914	2,417,914	2,615,049	197,135	8.2%
10009900	40095	Property Tax-Road & Bridge	301,256	303,881	302,000	199,400	199,400	-	0.0%
10009900	40099	Property Tax-Prior Years	1,265	994	700	2,200	1,000	(1,200)	-54.5%
10009900	40103	Property Tax-SSA #3	12,070	12,050	12,100	12,100	12,100	-	0.0%
10009900	40220	Property Tax-2021 GO Bonds	3,058,611	3,145,880	3,148,582	3,148,582	3,150,377	1,795	0.1%
10009900	40405	Sales Tax-Local	5,207,938	5,717,947	5,680,000	6,500,000	7,525,000	1,025,000	15.8%
10009900	40421	Utility Tax-Gas	775,494	700,516	739,063	775,000	1,285,000	510,000	65.8%
10009900	40422	Utility Tax-Electric	1,616,094	1,644,860	1,638,179	1,665,000	1,690,000	25,000	1.5%
10009900	40423	Utility Tax-Telecom	698,989	668,665	596,574	655,000	642,000	(13,000)	-2.0%
10009900	40440	Auto Rental Tax	27	56	25	50	50	-	0.0%
10009900	40450	Real Estate Transfer Tax	896,718	1,441,545	900,000	1,050,000	900,000	(150,000)	-14.3%
Total Taxes			23,607,168	25,566,890	24,248,201	25,276,091	27,101,701	1,825,610	7.2%
Intergovernmental									
10009900	40400	Sales Tax	7,951,285	8,752,418	8,925,000	10,000,000	10,350,000	350,000	3.5%
10009900	40410	Use Tax	2,100,784	1,912,999	1,400,000	500,000	201,000	(299,000)	-59.8%
10009900	40412	Cannabis Use Tax	82,427	86,512	94,500	84,730	86,890	2,160	2.5%
10009900	40415	Income Tax	8,620,055	9,165,206	9,498,000	9,685,450	9,725,390	39,940	0.4%
10009900	40430	Personal Prop Replac Tax	684,956	386,755	525,900	320,400	327,000	6,600	2.1%
10009900	40800	Grant Revenue	38,175	157,301	71,500	90,000	75,000	(15,000)	-16.7%
10009900	40805	Org Retail Crime Grant	333,216	72,190	132,000	132,000	122,000	(10,000)	-7.6%
Total Intergovernmental			19,810,898	20,533,381	20,646,900	20,812,580	20,887,280	74,700	0.4%
Licenses									
10009900	41000	Business Licenses	33,590	33,765	32,065	38,000	38,000	-	0.0%
10009900	41100	Liquor Licenses	141,287	150,742	136,500	150,000	150,000	-	0.0%
10009900	41200	Tobacco Licenses	3,875	3,250	3,400	3,250	3,250	-	0.0%
Total Licenses			178,752	187,757	171,965	191,250	191,250	-	0.0%
Permits									
10509900	42000	Building Permits	486,245	738,783	456,365	431,000	450,000	19,000	4.4%
10509900	42020	Electrical Permits	122,788	138,755	125,460	109,000	110,000	1,000	0.9%
10509900	42030	HVAC Permits	87,661	132,554	82,160	106,000	110,000	4,000	3.8%
10509900	42040	Plumbing Permits	83,290	69,103	81,600	54,000	55,000	1,000	1.9%
10509900	42050	Alarm/Sprinkler Permits	34,169	33,094	23,794	11,000	12,000	1,000	9.1%
10509900	42060	Curb & Approach Permits	10,475	9,200	10,200	8,100	8,500	400	4.9%
10509900	42070	Sign Permits	8,395	11,250	10,200	9,500	10,000	500	5.3%
10509900	42099	Miscellaneous Permits	139,043	113,065	107,100	38,000	40,000	2,000	5.3%
10009900	42100	Special Event Permit	2,600	1,800	3,000	3,550	3,550	-	0.0%
10509900	43001	Contractor Registrations	-	-	-	80,000	60,000	(20,000)	-25.0%
Total Permits			974,666	1,247,604	899,879	850,150	859,050	8,900	1.0%
Charges for Services									
10009900	40510	Reimb-Wheaton Sanitary	24,000	24,000	24,000	24,000	24,000	-	0.0%
10009900	40520	Reimb-DuPage County	5,712	5,712	5,720	5,720	5,720	-	0.0%
10009900	40530	Reimb-Library	8,809	9,010	9,000	9,000	9,000	-	0.0%
10009900	40535	Reimb-Carol Stream Sales IGA	29,665	28,573	32,550	24,500	24,500	-	0.0%
10009900	40540	Reimb-DWA	35,000	35,000	35,000	35,000	35,000	-	0.0%
10009900	43101	Rental Income-Cell Towers	249,932	202,398	205,073	205,073	211,200	6,127	3.0%
10009900	43102	Rental Income-Train Stations	-	1,665	11,000	7,300	7,200	(100)	-1.4%
10009900	43205	Franchise Fees-Comcast	727,629	651,760	632,000	590,000	530,800	(59,200)	-10.0%
10009900	43210	Franchise Fees-AT&T	31,043	25,703	24,200	21,300	19,200	(2,100)	-9.9%
10009900	43215	Franchise Fees-AT&T PEG	6,209	5,141	4,800	4,250	3,825	(425)	-10.0%
10009900	43460	Wireless Alarm Monitoring Fee	665,704	666,589	660,000	672,000	672,000	-	0.0%
10409900	43008	Public Hearing & Rezoning Fees	11,000	19,116	15,000	19,000	19,000	-	0.0%
10459900	43006	Engineering Fees	101,386	185,024	80,000	95,000	80,000	(15,000)	-15.8%
10459900	43007	Land Vacation Fees	-	700	-	350	-	(350)	-100.0%
10509900	43002	Plan Examinations	57,729	49,093	31,500	20,000	20,000	-	0.0%

City of Wheaton
General Fund
General Fund Revenues
Calendar Year 2026 Budget

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
10509900	43003 Sewer & Drain Inspections	5,025	4,875	8,000	5,000	5,000	-	0.0%
10509900	43005 Elevator Inspections	5,330	5,434	8,000	5,800	5,000	(800)	-13.8%
10609900	40502 Reimb-School Liaison Services	269,629	261,078	265,160	279,400	287,790	8,390	3.0%
10609900	43301 Report Fees-Police	4,696	5,001	5,000	5,000	5,000	-	0.0%
10609900	43305 Fingerprint Fees-Police	3,550	3,025	3,000	3,000	3,000	-	0.0%
10609900	43310 Police Services	86,527	84,967	93,800	120,000	90,000	(30,000)	-25.0%
10609900	43315 Police Services-Special Events	53,781	43,834	43,200	35,000	35,000	-	0.0%
10659900	43400 Fire Services	11,993	11,303	13,500	10,000	10,000	-	0.0%
10659900	43405 Fire Services-Special Events	1,355	-	3,000	-	-	-	0.0%
10659900	43450 Ambulance Services	2,804,728	3,023,291	4,100,000	3,600,000	3,600,000	-	0.0%
10709900	43500 Public Works Services	22,747	39,193	34,992	25,000	25,000	-	0.0%
10709900	43502 PW Services-Special Events	16,829	9,098	15,120	9,000	9,000	-	0.0%
10709900	43505 Annual Tree Program	16,345	18,430	18,000	16,000	16,000	-	0.0%
Total Charges for Services		5,256,353	5,419,013	6,380,615	5,845,693	5,752,235	(93,458)	-1.6%
Fines and Forfeits								
10609900	45005 Police Fines-Standing Violations	16,450	689	-	-	-	-	0.0%
10609900	45030 Court Fines-Moving Violations	200,498	212,835	215,000	191,800	195,000	3,200	1.7%
10609900	45035 Court Fines-DUI	43,427	28,307	45,000	45,000	45,000	-	0.0%
10609900	45040 Court Fines-Other	1,680	2,020	2,800	500	500	-	0.0%
10609900	45050 Court Fines-DUI Tech	15,237	11,795	15,000	13,800	14,000	200	1.4%
10609900	45060 Admin Adjudication-PD	168,226	123,488	155,000	84,700	85,000	300	0.4%
10609900	45090 Narcotic Fines-Restitution	1,125	1,682	1,000	500	1,000	500	100.0%
10609900	45100 Police-False Alarm	22,800	19,200	22,000	11,900	15,000	3,100	26.1%
10609900	45300 Liquor Licenses Fines	4,920	-	5,000	2,000	2,000	-	0.0%
10609900	45400 Tobacco License Fines	1,489	601	1,500	1,800	1,800	-	0.0%
10509900	45500 Property Code Violations	90,000	375	1,000	500	500	-	0.0%
10509900	45550 Admin Adjudication-BD	7,786	3,145	5,000	500	1,000	500	100.0%
Total Fines and Forfeits		573,638	404,137	468,300	353,000	360,800	7,800	2.2%
Investment Income								
10009900	46000 Interest Income-Invest	1,240,301	964,365	720,000	800,000	800,000	-	0.0%
Total Investment Income		1,240,301	964,365	720,000	800,000	800,000	-	0.0%
Miscellaneous								
10009900	47000 Miscellaneous Revenue	74,070	70,735	75,000	90,000	75,000	(15,000)	-16.7%
10009900	47010 Recycling Income	4,573	4,010	3,500	4,000	4,000	-	0.0%
10609900	47100 Misc Revenues-Police	15,894	24,125	17,000	28,000	28,000	-	0.0%
10659900	47105 Misc Revenues-Fire	395	1,949	2,500	2,000	2,000	-	0.0%
10009900	47115 Misc-Fine Arts Commission	5,000	-	5,000	-	5,000	5,000	100.0%
10009900	47120 Misc-Environmental Comm	39,544	24,257	24,485	25,000	25,000	-	0.0%
10009900	47125 Misc-Comm Relations Comm	6,500	6,500	6,500	11,000	6,500	(4,500)	-40.9%
10009900	47130 Misc-Historic Commission	25	50	25	25	25	-	0.0%
10009900	47300 Sale of City Assets	-	-	500	-	-	-	0.0%
10009900	47500 Opioid Settlement	49,664	93,735	15,000	42,125	32,060	(10,065)	-23.9%
10009900	47505 TIF 3 Surplus Distribution	357,090	-	-	335,665	-	(335,665)	-100.0%
10009900	47510 TIF 2 Surplus Distribution	-	-	-	47,480	-	(47,480)	-100.0%
Total Miscellaneous Revenue		552,755	225,361	149,510	585,295	177,585	(407,710)	-69.7%
Interfund Transfers								
10009900	82000 Administrative Services	1,660,380	1,727,654	1,801,818	1,801,818	1,960,316	158,498	8.8%
10009900	87257 Transfer In-SSA #8 Fund	48,584	150,608	150,000	227,420	-	(227,420)	-100.0%
10009900	87258 Transfer In-SSA #9 Fund	-	-	-	-	87,500	87,500	100.0%
10009900	87620 Transfer In-Liability Fund	1,169,000	-	-	107,076	-	(107,076)	-100.0%
10009900	87630 Transfer In-Health Fund	585,600	-	-	295,011	-	(295,011)	-100.0%
Total Interfund Transfers		3,463,564	1,878,262	1,951,818	2,431,325	2,047,816	(383,509)	-15.8%
Other Financing Sources								
10009900	48003 SBITA Issuance Proceeds	36,823	332,202	-	-	-	-	0.0%
10009900	48004 Lease Issuance Proceeds	-	68,825	-	-	-	-	0.0%
Total Other Financing Sources		36,823	401,027	-	-	-	-	0.0%
Total Revenues		\$ 55,694,918	\$ 56,827,797	\$ 55,637,188	\$ 57,145,384	\$ 58,177,717	\$ 1,032,333	1.8%

City of Wheaton
General Fund
General Fund Expenditures by Organization
Calendar Year 2026 Budget

		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
General Government								
11000010	Mayor and City Council	\$ 136,449	\$ 169,678	\$ 182,342	\$ 170,696	\$ 327,556	\$ 156,860	91.9%
11212000	Board and Commissions	113,818	121,960	123,965	145,425	162,925	17,500	12.0%
18050130	Senior Citizen Programs	216,017	233,058	295,000	325,000	341,880	16,880	5.2%
11500010	City Manager's Office	787,205	811,515	874,396	814,982	913,773	98,791	12.1%
11700010	Legal Services	368,348	357,793	417,816	389,610	466,801	77,191	19.8%
12000010	Finance	1,899,981	2,049,600	2,151,660	2,059,497	2,310,216	250,719	12.2%
12500010	Human Resources	392,289	414,540	388,418	389,357	425,295	35,938	9.2%
13000015	Information Technology	1,472,064	1,922,889	1,685,069	1,697,550	1,585,907	(111,643)	-6.6%
13500015	Communications	568,522	603,535	666,517	656,518	684,554	28,036	4.3%
14000010	Planning & Econ Devt	363,729	378,405	355,975	362,306	520,322	158,016	43.6%
14500010	Engineering	1,054,829	1,113,303	1,177,361	1,111,170	1,243,109	131,939	11.9%
15000010	Building & Code Enf.	1,233,373	1,139,946	1,270,923	1,311,729	1,317,746	6,017	0.5%
15550000	Facilities	1,199,818	1,140,112	1,148,529	1,151,646	1,310,673	159,027	13.8%
Total General Government		9,806,442	10,456,334	10,737,971	10,585,486	11,610,757	1,025,271	9.7%
Police								
16010020	Police Administrative	1,434,821	1,159,878	1,392,604	1,365,290	1,495,795	130,505	9.6%
16052020	Police Investigative Services	2,987,034	3,404,538	3,618,122	3,639,181	4,147,335	508,154	14.0%
16053020	Traffic Patrol Services	11,704,706	12,799,406	13,737,306	13,612,742	14,065,396	452,654	3.3%
16053120	Police General Services	345,166	364,550	416,092	406,396	411,209	4,813	1.2%
16050220	Police Support Services	1,793,780	1,878,131	1,969,463	1,875,148	1,950,521	75,373	4.0%
16053200	School Crossing Guards	153,761	163,677	154,592	161,051	160,782	(269)	-0.2%
Total Police		18,419,268	19,770,180	21,288,179	21,059,808	22,231,038	1,171,230	5.6%
Fire								
16560031	Fire Administrative	1,433,358	1,464,311	1,470,150	1,478,538	1,515,466	36,928	2.5%
16562000	Firefighting/Investigation	7,460,493	7,996,084	8,381,158	8,645,349	8,449,481	(195,868)	-2.3%
16563000	Fire Communications	280,280	297,370	302,855	308,500	309,300	800	0.3%
16564000	Homeland Security	25,604	31,113	72,777	29,621	73,338	43,717	147.6%
16565000	Medical/Rescue Services	2,910,022	3,007,366	3,116,350	3,128,618	3,247,337	118,719	3.8%
Total Fire		12,109,757	12,796,244	13,343,290	13,590,626	13,594,922	4,296	0.0%
Total Public Safety		30,529,025	32,566,424	34,631,469	34,650,434	35,825,960	1,175,526	3.4%
Public Works								
17010040	Public Works Admin	407,981	447,054	442,269	450,383	466,056	15,673	3.5%
17030701	Special Events	334,886	185,950	217,377	245,027	403,431	158,404	64.6%
17032742	Streams Subdivision Maint.	11,842	13,766	15,158	15,158	15,158	-	0.0%
17031720	Traffic Signs and Lines	679,571	754,682	718,977	742,129	763,311	21,182	2.9%
17031721	Street Lights & Traffic Signals	728,758	759,496	832,098	865,399	920,269	54,870	6.3%
17031722	Snow and Ice Control	925,452	917,369	1,173,677	808,483	997,154	188,671	23.3%
17031723	Street & Sidewalk Maint.	2,757,475	2,827,055	2,816,049	2,884,830	2,927,952	43,122	1.5%
17032740	Forestry Operations	1,166,351	1,363,225	1,213,846	1,250,891	1,330,380	79,489	6.4%
17032741	Public Grounds	708,314	843,917	841,177	869,932	898,633	28,701	3.3%
Total Public Works		7,720,630	8,112,514	8,270,628	8,132,232	8,722,344	590,112	7.3%
Other Programs								
18050140	Municipal Band	114,943	115,386	125,045	123,819	128,236	4,417	3.6%
18015000	Wireless Alarm Network	259,055	269,924	290,865	294,766	302,508	7,742	2.6%
18020000	Local Admin Adjudication	66,965	63,529	73,199	62,874	68,150	5,276	8.4%
Total Other Programs		440,963	448,839	489,109	481,459	498,894	17,435	3.6%
Interfund Transfers								
18590000	Transfers to Other Funds	7,146,721	2,317,099	1,508,011	5,392,471	1,519,762	(3,872,709)	-71.8%
Total Interfund Transfers		7,146,721	2,317,099	1,508,011	5,392,471	1,519,762	(3,872,709)	-71.8%
Total Expenditures		\$ 55,643,781	\$ 53,901,210	\$ 55,637,188	\$ 59,242,082	\$ 58,177,717	\$ (1,064,365)	-1.8%

City of Wheaton
General Fund
General Fund Expenditures by Function
Calendar Year 2026 Budget

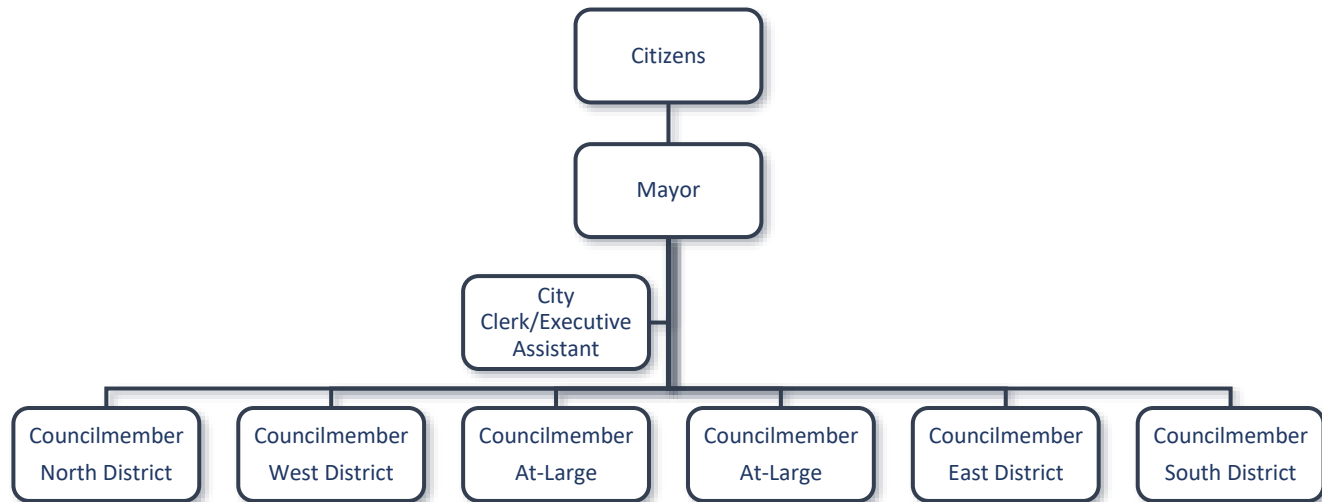
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
General Government							
Personal Services	\$ 5,025,412	\$ 5,297,409	\$ 5,538,938	\$ 5,402,373	\$ 5,876,452	\$ 474,079	8.8%
Employee Benefits	638,489	701,944	784,860	774,700	815,270	40,570	5.2%
Supplies & Materials	340,607	297,769	264,038	246,063	271,588	25,525	10.4%
Charges & Services	2,145,262	2,492,260	2,562,568	2,445,945	2,823,576	377,631	15.4%
Interfund Transfers Out	1,544,799	1,544,127	1,584,788	1,584,788	1,692,254	107,466	6.8%
Debt Service	111,873	122,825	2,779	131,617	131,617	-	0.0%
Total General Government	9,806,442	10,456,334	10,737,971	10,585,486	11,610,757	1,025,271	9.7%
Police							
Personal Services	10,319,403	10,661,720	11,438,474	11,249,601	11,945,515	695,914	6.2%
Employee Benefits	1,402,517	2,136,752	2,831,223	2,855,465	3,068,373	212,908	7.5%
Supplies & Materials	97,818	103,326	113,000	108,800	116,500	7,700	7.1%
Charges & Services	1,792,792	1,639,195	1,932,026	1,872,486	1,852,754	(19,732)	-1.1%
Interfund Transfers Out	4,806,738	4,979,187	4,973,456	4,973,456	5,247,896	274,440	5.5%
Other Financing Uses	-	250,000	-	-	-	-	0.0%
Total Police	18,419,268	19,770,180	21,288,179	21,059,808	22,231,038	1,171,230	5.6%
Fire							
Personal Services	5,764,589	5,658,215	5,769,904	6,036,907	5,907,365	(129,542)	-2.1%
Employee Benefits	1,054,147	1,231,774	1,552,881	1,546,749	1,446,719	(100,030)	-6.5%
Supplies & Materials	48,578	61,213	117,278	103,378	97,718	(5,660)	-5.5%
Charges & Services	2,890,794	3,027,899	3,113,284	3,114,149	3,253,621	139,472	4.5%
Capital Outlays	624	2,597	8,000	7,500	7,500	-	0.0%
Interfund Transfers Out	2,351,025	2,564,546	2,781,943	2,781,943	2,881,999	100,056	3.6%
Other Financing Uses	-	250,000	-	-	-	-	0.0%
Total Fire	12,109,757	12,796,244	13,343,290	13,590,626	13,594,922	4,296	0.0%
Total Public Safety	30,529,025	32,566,424	34,631,469	34,650,434	35,825,960	1,175,526	3.4%
Public Works							
Personal Services	2,834,531	3,152,507	3,089,654	3,067,773	3,248,832	181,059	5.9%
Employee Benefits	439,660	490,685	443,730	442,533	459,206	16,673	3.8%
Supplies & Materials	653,401	631,103	930,650	813,450	884,950	71,500	8.8%
Charges & Services	1,157,490	1,131,536	1,241,919	1,243,801	1,295,606	51,805	4.2%
Capital Outlays	148,590	-	8,000	8,000	200,000	192,000	2400.0%
Interfund Transfers Out	2,486,958	2,706,683	2,556,675	2,556,675	2,633,750	77,075	3.0%
Total Public Works	7,720,630	8,112,514	8,270,628	8,132,232	8,722,344	590,112	7.3%
Other Programs							
Municipal Band							
Employee Benefits	496	140	1,000	730	1,000	270	37.0%
Supplies & Materials	239	1,142	500	180	500	320	177.8%
Charges & Services	113,156	111,624	122,495	122,229	125,686	3,457	2.8%
Capital Outlays	1,052	2,480	1,050	680	1,050	370	54.4%
Total Municipal Band	114,943	115,386	125,045	123,819	128,236	4,417	3.6%
Wireless Alarm Network							
Personal Services	11,093	11,658	12,220	12,220	12,831	611	5.0%
Employee Benefits	1,361	1,490	1,729	1,729	1,785	56	3.2%
Charges & Services	185,164	194,936	215,099	219,000	225,290	6,290	2.9%
Interfund Transfers	61,437	61,840	61,817	61,817	62,602	785	1.3%
Total Wireless Alarm Network	259,055	269,924	290,865	294,766	302,508	7,742	2.6%
Local Admin Adjudication							
Charges & Services	66,965	63,529	73,199	62,874	68,150	5,276	8.4%
Total Local Admin Adjudication	66,965	63,529	73,199	62,874	68,150	5,276	8.4%
Total Other Programs	440,963	448,839	489,109	481,459	498,894	17,435	3.6%
Interfund Transfers							
Transfers to Other Funds	7,146,721	2,317,099	1,508,011	5,392,471	1,519,762	(3,872,709)	-71.8%
Total Interfund Transfers	7,146,721	2,317,099	1,508,011	5,392,471	1,519,762	(3,872,709)	-71.8%
Total Expenditures	\$ 55,643,781	\$ 53,901,210	\$ 55,637,188	\$ 59,242,082	\$ 58,177,717	\$ (1,064,365)	-1.8%

City of Wheaton
General Fund
General Government Organization Summary
Calendar Year 2026 Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
50010 Wages-Full Time	\$ 4,792,606	\$ 5,116,204	\$ 5,297,343	\$ 5,197,000	\$ 5,607,242	\$ 410,242	7.9%
50029 Wages-Full Time (Reg)	7,812	-	-	-	-	-	0.0%
50030 Wages-Part Time	188,248	148,031	207,172	163,100	225,229	62,129	38.1%
50031 Wages-Seasonal	157	-	-	7,600	8,721	1,121	14.8%
50040 Wages-Council	23,000	23,000	23,000	23,000	23,000	-	0.0%
50100 Overtime	338	48	-	250	-	(250)	-100.0%
51060 Sick Leave Buy-Back	13,251	10,126	11,423	11,423	12,260	837	7.3%
Total Personal Services	5,025,412	5,297,409	5,538,938	5,402,373	5,876,452	474,079	8.8%
51020 Uniform Allowance	734	527	750	750	750	-	0.0%
51030 Auto Allowance	92	106	100	100	100	-	0.0%
51040 Medical Physicals	14,570	15,855	12,000	12,000	12,000	-	0.0%
51100 Employer-FICA	364,439	383,578	416,939	413,285	440,638	27,353	6.6%
51105 Employer-IMRF Pension	249,118	291,318	345,071	338,565	351,782	13,217	3.9%
51200 Employee Relations	9,536	10,560	10,000	10,000	10,000	-	0.0%
Total Employee Benefits	638,489	701,944	784,860	774,700	815,270	40,570	5.2%
60025 Postage	20,032	24,254	23,000	24,300	26,500	2,200	9.1%
60030 Printing	16,973	16,359	21,888	23,263	23,638	375	1.6%
60400 Repairs	192,448	122,170	91,200	82,000	91,200	9,200	11.2%
60410 Facilities Maint. Materials	-	-	-	-	51,200	51,200	100.0%
60700 Supplies & Materials	111,154	134,986	127,950	116,500	79,050	(37,450)	-32.1%
Total Supplies & Materials	340,607	297,769	264,038	246,063	271,588	25,525	10.4%
63005 Training	28,499	26,721	34,550	29,950	36,450	6,500	21.7%
63010 Meetings & Conferences	26,555	33,229	39,585	36,985	29,435	(7,550)	-20.4%
63015 Dues & Subscriptions	63,588	63,580	82,213	71,529	81,576	10,047	14.0%
63030 Advertising	2,042	6,615	2,600	3,400	7,250	3,850	113.2%
64100 Contractual Services	880,659	961,179	951,162	1,044,449	998,382	(46,067)	-4.4%
64101 Legal Svcs-Attorney Retainer	32,500	-	-	-	-	-	0.0%
64102 Legal Svcs-Labor	21,320	12,012	20,000	25,000	70,000	45,000	180.0%
64103 Legal Svcs-Prosecutor	36,383	36,000	39,000	36,000	39,000	3,000	8.3%
64104 Legal Svcs-DUI Prosecutor	48,000	48,000	48,000	48,000	48,000	-	0.0%
64105 Legal Svcs-Litigation	2,952	11,402	25,000	5,000	15,000	10,000	200.0%
64106 Legal Svcs-Other	16,514	6,911	25,000	10,000	15,000	5,000	50.0%
64120 Cleaning Services	-	-	-	-	170,616	170,616	100.0%
64125 Snow Removal Svcs	11,980	16,840	23,000	12,000	20,000	8,000	66.7%
64130 Invest Mgr/Advisor Fees	124,897	129,975	130,000	134,000	136,700	2,700	2.0%
64140 Accounting Services	48,250	53,300	55,970	55,970	58,770	2,800	5.0%
64145 Actuarial Services	20,250	14,700	19,600	19,600	15,600	(4,000)	-20.4%
66600 Maint.-Equipment	26,370	12,300	35,450	34,650	28,750	(5,900)	-17.0%
67700 Communications	48,831	49,790	49,664	49,930	51,778	1,848	3.7%
67705 Utilities-Gas	14,972	12,848	14,400	23,900	25,600	1,700	7.1%
67707 Utilities-Sanitary	-	-	-	-	15,600	15,600	100.0%
68001 Software Licenses/Maint.	428,998	725,560	646,609	473,557	436,464	(37,093)	-7.8%
69045 Unemployment Claims	-	-	-	-	-	-	0.0%
69200 Civic Services	44,154	50,383	56,500	56,500	213,500	157,000	277.9%
69205 Community Assistance	103,730	98,850	140,000	130,000	146,880	16,880	13.0%
69220 Special Programming	-	105	300	100	300	200	200.0%
69100 Boards & Commissions	113,818	121,960	123,965	145,425	162,925	17,500	12.0%
Total Charges & Services	2,145,262	2,492,260	2,562,568	2,445,945	2,823,576	377,631	15.4%
90630 Health Insurance	768,517	764,957	786,043	786,043	851,433	65,390	8.3%
91620 Liability Insurance	248,356	247,626	225,125	225,125	248,953	23,828	10.6%
93641 Tech Replacement	50,863	44,675	52,674	52,674	47,800	(4,874)	-9.3%
94640 Capital Equip Repl.	112,206	99,752	98,924	98,924	108,501	9,577	9.7%
95642 Building Renewal	283,867	303,064	323,159	323,159	344,185	21,026	6.5%
96600 Fleet Services	80,990	84,053	98,863	98,863	91,382	(7,481)	-7.6%
Total Interfund Transfers	1,544,799	1,544,127	1,584,788	1,584,788	1,692,254	107,466	6.8%
75005 Lease Principal-GASB 87	2,708	8,007	2,750	15,733	16,210	477	3.0%
75006 Lease Interest-GASB 87	71	1,052	29	2,118	1,641	(477)	-22.5%
75007 SBITA Principal-GASB 96	108,926	110,935	-	109,214	111,461	2,247	2.1%
75008 SBITA Interest-GASB 96	168	2,831	-	4,552	2,305	(2,247)	-49.4%
Total Debt Service	111,873	122,825	2,779	131,617	131,617	-	0.0%
Total General Government	\$ 9,806,442	\$ 10,456,334	\$ 10,737,971	\$ 10,585,486	\$ 11,610,757	\$ 1,025,271	9.7%

City of Wheaton
Mayor and City Council
Calendar Year 2026 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

The City Clerk holds a full-time position as Executive Assistant in the City Manager’s Office, and the position is budgeted there.

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City of Wheaton operates under the council-manager form of government with a Mayor elected at-large and six City Council members. Four of the City Council members are elected from districts (one from each district, North, South, East, and West) and two members are elected at-large, all with staggered four-year terms. The City Council appoints a City Manager who reports to the Mayor and City Council. City Council meetings are typically held on the first and third Mondays of every month. The City Council also holds a City Council Planning Session on the second and fourth Monday of the month to discuss issues, in greater detail, that may come before the City Council on a future date. One of the many ways the Council fosters public input and discussion on issues of importance to the community is the “Coffee with the Council” meetings, typically held on the first Saturday of every month except July and August. Residents may also use a variety of social media outlets to stay abreast of all the City’s activities.

The City is a member of the DuPage Mayors and Managers’ Conference, Illinois Municipal League, and other organizations that provide the opportunity for the City to work cooperatively with other local governments, ensuring the City’s interests are well represented.

2025 GOALS

Strategic Priority 1: Financial Stability

Goal: Maintain a long-term financial plan.

- **Action Item:** Continue to monitor financial issues and respond to the City’s ability to maintain its core services and adequately fund capital/infrastructure; focus on the following funds: sanitary, storm, and building renewal.
Status: Quarterly financial statements were reviewed, and the CY 2026 budget was developed with initial discussions of the budget framework including a fund analysis and financing two major facility improvements.
- **Action Item:** Appointment of City Manager.
Status: The City Council extended recruitment and appointment into 2026 to align with the retirement of the current City Manager in August of 2026.

Strategic Priority 2: Enhanced Infrastructure

Goal: Improve programs to reduce sanitary sewer back-ups and overflows.

- **Action Item:** Monitor sanitary sewer overflow reduction/sanitary sewer backup programs.
Status: Implemented reimbursement programs assisting residents with overhead sewers, private sewer line replacement and foundation footing tile disconnections. Reimbursement levels were increased to encourage use of programs.

Goal: Prioritize road, sidewalk, and other infrastructure projects and funding.

- **Action Item:** Address City facilities that have deferred maintenance needs.
Status: Completed Facility Risk Study.

Strategic Priority 3: Responsive and Efficient Services

Goal: Regularly communicate with Wheaton residents and stakeholders about City services, programs, and initiatives.

- **Action Item:** Review the communitywide survey and adjust services as necessary.
Status: Communitywide survey identified high satisfaction with the need for improvement opportunities related to the availability of information about City programs and services which will be considered when updating the Strategic Plan.

Strategic Priority 4: Community Safety

Goal: Strengthen strategies that lead to practices to support the wide range of needs of all residents.

- **Action Item:** Update and extend the 2021-2025 Strategic Plan through 2027.
Status: Begin in 4th quarter of 2025; needed Community Satisfaction Survey results which will form as basis of action items was presented in August.

2026 GOALS

Strategic Priority 1: Financial Stability

Goal: Maintain a long-term financial plan.

- **Action Item:** Continue to monitor financial issues and respond to the City's ability to maintain its core services and adequately fund capital/infrastructure; focus on the following funds: sanitary, storm, and building renewal.
- **Action Item:** Appointment of City Manager.
- **Action Item:** Develop financial approach to fund two major facility improvements.

Strategic Priority 2: Enhanced Infrastructure

Goal: Improve programs to reduce sanitary sewer back-ups and overflows.

- **Action Item:** Monitor sanitary sewer overflow reduction/sanitary sewer backup programs.

Goal: Prioritize road, sidewalk, and other infrastructure projects and funding.

- **Action Item:** Address City facilities that have deferred maintenance needs.

Strategic Priority 3: Responsive and Efficient Services

Goal: Regularly communicate with Wheaton residents and stakeholders about City services, programs, and initiatives.

- **Action Item:** Review the communitywide survey and adjust services as necessary.

Strategic Priority 4: Community Safety

Goal: Strengthen strategies that lead to practices to support the wide range of needs of all residents.

- **Action Item:** Update and extend the 2021-2025 Strategic Plan through 2027.

EXPENDITURES BY CATEGORY

Expenditures	2024 Actual	2025 Budget	2025 Projection	2026 Budget
Personal Services	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
Employee Benefits	1,635	1,763	1,763	1,763
Supplies & Materials	7,701	9,213	9,213	10,513
Charges & Services	116,421	127,459	115,813	269,889
Interfund Transfers	20,921	20,907	20,907	22,391
Total Expenditures	\$ 169,678	\$ 182,342	\$ 170,696	\$ 327,556

City of Wheaton
General Fund - Mayor and City Council
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund Org 11000010 Mayor and City Council		2023 Actual		2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
50040	Wages-Council	\$	23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ -	0.0%
	Total Personal Services		23,000	23,000	23,000	23,000	23,000	-	0.0%
51100	Employer-FICA		1,676	1,635	1,763	1,763	1,763	-	0.0%
	Total Employee Benefits		1,676	1,635	1,763	1,763	1,763	-	0.0%
60030	Printing		7,613	7,202	7,613	7,613	7,613	-	0.0%
60700	Supplies & Materials		1,383	499	1,600	1,600	2,900	1,300	81.3%
	Total Supplies & Materials		8,996	7,701	9,213	9,213	10,513	1,300	14.1%
63010	Meetings & Conferences		14,603	19,537	20,135	18,635	5,635	(13,000)	-69.8%
63015	Dues & Subscriptions		36,950	44,506	48,465	38,319	48,505	10,186	26.6%
64100	Contractual Services		1,654	1,593	1,927	1,927	1,906	(21)	-1.1%
67700	Communications		341	402	432	432	343	(89)	-20.6%
69200	Civic Services		44,154	50,383	56,500	56,500	213,500	157,000	277.9%
	Total Charges & Services		97,702	116,421	127,459	115,813	269,889	154,076	133.0%
90630	Health Insurance		-	15,460	15,727	15,727	17,036	1,309	8.3%
91620	Liability Insurance		4,614	4,630	4,132	4,132	4,536	404	9.8%
93641	Technology Replacement		461	831	1,048	1,048	819	(229)	-21.9%
	Total Interfund Transfers		5,075	20,921	20,907	20,907	22,391	1,484	7.1%
Total Mayor and City Council		\$	136,449	\$ 169,678	\$ 182,342	\$ 170,696	\$ 327,556	\$ 156,860	91.9%

City of Wheaton
General Fund - General Government - Mayor and City Council
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	11000010	Mayor and City Council			
Account	Description	Amount	Description	Budget	
50040	Wages-Council			\$ 23,000	
51100	Employer-FICA			1,763	
60030	Printing			7,613	
		7,613	City Code Supplement		
60700	Supplies & Materials			2,900	
		1,500	Memorabilia		
		1,400	Office Supplies		
63010	Meetings & Conferences			5,635	
		2,635	Civic/Business Meetings		
		1,500	IML Annual Meeting		
		1,500	Mayors/Managers Meetings		
63015	Dues & Subscriptions			48,505	
		2,411	Chicago Metro Agency for Planning		
		340	City Clerk Organizations		
		39,000	DuPage Mayors and Managers Conference		
		3,500	Illinois Municipal League		
		2,429	Metro Mayors Caucus		
		825	Miscellaneous Publications		
64100	Contractual Services			1,906	
		1,906	Copier Lease		
67700	Communications			343	
		343	Landline Phones		
69200	Civic Services			213,500	
		150,000	4th of July Celebration (Wheaton Park District)		
		25,000	America 250 Celebration		
		16,000	Board & Commission Brunch		
		17,500	Special Events		
		5,000	State of the City Event		
90630	Health Insurance			17,036	
91620	Liability Insurance			4,536	
93641	Technology Replacement			819	
Total Mayor and City Council				\$ 327,556	

City of Wheaton
Boards & Commissions
Calendar Year 2026 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The overall communication process between the city and its residents is enhanced through the voluntary service of more than 100 dedicated citizens who serve on various boards and commissions. The boards and commissions meet regularly and review specialized matters with the intent of developing recommendations for the City Council.

PLANNING & ZONING BOARD

The Planning & Zoning Board reviews and makes recommendations to the City Council regarding zoning changes, variations, and subdivisions of land.

BOARD OF FIRE & POLICE COMMISSIONERS

The Board of Fire & Police Commissioners is responsible for testing, appointing, and promoting the sworn personnel of the Fire and Police departments, except for the Fire and Police chiefs, Fire Assistant Chiefs, and Police Deputy Chiefs. The board also conducts disciplinary hearings. The five-member board serves three-year terms.

COMMUNITY RELATIONS COMMISSION

Wheaton’s Community Relations Commission fosters and promotes understanding, mutual respect, cooperation, and positive relations in a diverse, inclusive community. The commission promotes increased participation in all aspects of community life and a sense of shared community among all residents. The Commission is responsible for promoting community involvement and volunteerism.

ENVIRONMENTAL IMPROVEMENT COMMISSION

The Environmental Improvement Commission advises the City Council on environment-related subject matters and coordinates a variety of events each year, including a Recycling Extravaganza, Prairie Path Clean-up, Native Plant Sale, and Arbor Day tree-planting ceremony.

LIQUOR & TOBACCO CONTROL COMMISSION

The Liquor Control Commission reviews applications and conducts investigations of people or organizations applying for liquor licenses. The same members serve on the Tobacco Control Commission, which reviews applications and conducts investigations of businesses applying for tobacco licenses. The commission also holds public hearings on violations of the Tobacco Control Ordinance.

HISTORIC COMMISSION

The Historic Commission promotes awareness of and advocates for the City's history through activities including Preservation Month, history talks, and overseeing the Wheaton Register of Historic Places program.

FINE & CULTURAL ARTS COMMISSION

The Fine & Cultural Arts Commission was created in 2005 to foster cultural and fine arts in Wheaton. The commission’s mission is to increase citizen access to the arts by providing leadership, advocacy, and support for art that enriches the cultural vitality of our community.

BICYCLIST & PEDESTRIAN COMMISSION

The Bicyclist and Pedestrian Commission provides advice and recommends strategies to the City Council to encourage and foster bicycling and pedestrian opportunities, and consider access issues in the city. The commission advises on the implementation of the Wheaton Bicycle Plan, which aims to improve the environment by reducing vehicle traffic.

OTHER BOARDS & COMMISSIONS - FUNDING PROVIDED IN OTHER AREAS OF THE BUDGET

COMMISSION ON AGING

The Commission on Aging provides advocacy services to seniors in the community. The commission administers the City-funded Senior Assistance Program, which provides monthly financial assistance for eligible Wheaton residents aged 65 or older.

BAND COMMISSION

The Band Commission supervises the activities of the Wheaton Municipal Band, which performs Thursday evening concerts during the summer season.

LIBRARY BOARD

The Library Board oversees the operations of the Wheaton Public Library to ensure Wheaton residents receive high-quality services.

BOARD OF TRUSTEES – FIRE PENSION FUND

The Fire Pension Fund was created by Illinois state statutes to control and manage the pension fund of the Wheaton Fire Department. The five-member board’s duties include investing funds, enforcing contributions, keeping records of the board’s meetings, and other duties related to managing the Fire Pension Fund.

BOARD OF TRUSTEES – POLICE PENSION FUND

The Police Pension Fund was created by Illinois state statutes to control and manage the pension fund of the Wheaton Police Department. The five-member board’s duties include investing funds, enforcing contributions, keeping records of the board’s meetings, and other duties related to managing the Police Pension Fund.

DOWNTOWN DESIGN REVIEW BOARD

The Downtown Design Review Board is vested with the authority to review and make decisions on design review applications for proposals within the Downtown Design Review Overlay District that are not in full compliance with the Downtown Design Review Guidelines.

EXPENDITURES BY CATEGORY

	2024	2025	2025	2026
<u>Expenditures</u>	Actual	Budget	Projected	Budget
Charges & Services	\$ 121,961	\$ 123,965	\$ 145,425	\$ 162,925
Total Expenditures	\$ 121,961	\$ 123,965	\$ 145,425	\$ 162,925

City of Wheaton
General Fund - General Government - Boards and Commissions
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund								
Org	11212000	Boards and Commissions								
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
			Actual	Actual	Budget	Projected	Budget	\$	%	
69100	Fire & Police Commission	\$	55,607	\$ 55,060	\$ 36,500	\$ 60,000	\$ 50,000	\$ (10,000)	-16.7%	
69105	Community Relations Comm.		15,662	16,121	16,040	19,000	19,000	-	0.0%	
69110	Environ Improv Commission		26,465	27,763	35,750	30,000	46,750	16,750	55.8%	
69115	Liquor Commission		848	621	575	575	575	-	0.0%	
69120	Historic Commission		4,363	2,429	4,950	4,950	4,950	-	0.0%	
69125	Fine & Cultural Arts Commission		9,626	17,759	9,400	9,400	9,400	-	0.0%	
69135	Planning & Zoning Board		-	942	9,250	20,000	20,750	750	3.8%	
69140	Bicyclist & Pedestrian Comm.		1,215	1,265	1,500	1,500	1,500	-	0.0%	
69145	Commission on Aging		32	-	10,000	-	10,000	10,000	100.0%	
Total Charges & Services			113,818	121,960	123,965	145,425	162,925	17,500	12.0%	
Total Boards and Commissions			\$ 113,818	\$ 121,960	\$ 123,965	\$ 145,425	\$ 162,925	\$ 17,500	12.0%	

City of Wheaton
General Fund - General Government - Boards and Commissions
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	11212000	Boards and Commissions			
Account	Description	Amount	Description	Budget	
69100	Fire & Police Commission			\$	50,000
		21,500	Police Recruitment		
		12,000	Fire Promotion Process		
		15,000	Fire Recruitment		
		1,500	Legal Services		
69105	Community Relations Commission				19,000
69110	Environmental Improvement Commission				46,750
		32,000	Native Plant Sale		
		14,750	Miscellaneous		
69115	Liquor Commission				575
69120	Historic Commission				4,950
		2,600	Educational Events/Materials		
		1,250	Preservation Month		
		1,100	Miscellaneous		
69125	Fine & Cultural Arts Commission				9,400
69135	Planning & Zoning Board				20,750
		20,000	Legal Notices/Transcripts		
		750	Training		
69140	Bicyclist & Pedestrian Commission				1,500
69145	Commission on Aging				10,000
Total Boards and Commissions				\$	162,925

City of Wheaton Senior Citizen Programs Calendar Year 2026 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City of Wheaton aids senior citizens in Wheaton through senior assistance and transportation programs. The Senior Assistance Program provides monthly subsidies to eligible seniors who meet the minimum age requirement of 65, residency requirements, and a \$33,950 maximum annual income requirement. Effective January 1, 2026, monthly subsidies will be \$290 for renters and \$310 for homeowners. The City of Wheaton is a sponsor of the Ride DuPage and Ride DuPage to Work programs in coordination with PACE to provide transportation for seniors and people with disabilities at reduced fares.

2025 GOALS

Strategic Priority 4: Community Safety

Goal: Promote the Senior Assistance Program in the City Newsletter, City water bills, senior organizations, senior facilities, and local rental apartments to ensure the program is known to eligible seniors in Wheaton. Further, review the Senior Assistance Program and guidelines to ensure its effectiveness in assisting seniors within the Wheaton community.

- **Action Item:** Work with the Commission on Aging and the Communications Department to maximize reach into the community for eligible and needy residents.
- Status:** The Commission on Aging reviewed the history and accomplishments of the Senior Assistance Program for areas of need or improvement.

Senior Assistance Applications			
Budget Year	Received	Approved	Wait List
2021	52	50	0
2022	40	38	0
2023	40	37	0
2024	45	45	0
2025	40	39	0
2026*	40	40	0
*Projected			

Goal: Provide meals to senior citizens in need.

- **Action Item:** Through participation and support of the DuPage Senior Citizens Council, serve hot home-delivered meals to Wheaton seniors. Check on their well-being while delivering the meals.
- Status:** 20,300 hot home-delivered meals were provided to over 320 Wheaton seniors and over 10,000 well-being checks were conducted.

Goal: Sponsor Ride DuPage Program for residents (including those with disabilities) who need transportation support for medical appointments or rides to work. Leverage the JARC grant.

- **Action Item:** In partnership with Milton Township and the Village of Glen Ellyn, continue to sponsor the Ride DuPage and Ride DuPage to Work Programs, which are operated by PACE.
- Status:** Supported the Ride DuPage Program, responded to inquiries from eligible riders, and acted as a liaison between PACE and users to ensure appropriate service and charges. Utilized the JARC grant to cover 50% of the Ride DuPage to Work Program costs, reimbursed through funds provided by the Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities grant. Due to efforts to reduce expenses and increased cost shares, Milton Township exited the partnership to establish a Dial-a-Ride Program. Staff is evaluating program options for 2026.

2026 GOALS

Strategic Priority 4: Community Safety

Goal: Promote the Senior Assistance Program in the City Newsletter, City water bills, senior organizations, senior facilities, and local rental apartments to ensure the program is known to eligible seniors in Wheaton. Further, review the Senior Assistance Program and guidelines to ensure its effectiveness in assisting seniors within the Wheaton community.

- **Action Item:** Work with the Commission on Aging and the Communications Department to increase outreach to eligible and needy senior residents in the community.

Goal: Provide meals to senior citizens in need.

- **Action Item:** Through participation and support of the DuPage Senior Citizens Council, serve hot home-delivered meals to Wheaton seniors. Check on their well-being while delivering the meals.

Goal: Assess transportation options for senior and disabled residents and get Council input on sponsoring the Ride DuPage Program for those needing transport for medical appointments or work. Leverage the JARC grant for Ride DuPage to Work Program.

- **Action Item:** Continue to monitor and plan appropriately given the fiscal challenges affecting RTA-subsidized local PACE transportation programs. Develop alternative transportation options for residents if financial support from RTA (PACE) declines further.

EXPENDITURES BY CATEGORY

Expenditures	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Charges & Services	\$ 233,058	\$ 295,000	\$ 325,000	\$ 341,880
Total Expenditures	\$ 233,058	\$ 295,000	\$ 325,000	\$ 341,880

City of Wheaton
General Fund - General Government - Senior Citizen Programs
Expenditures
Calendar Year 2026 Budget

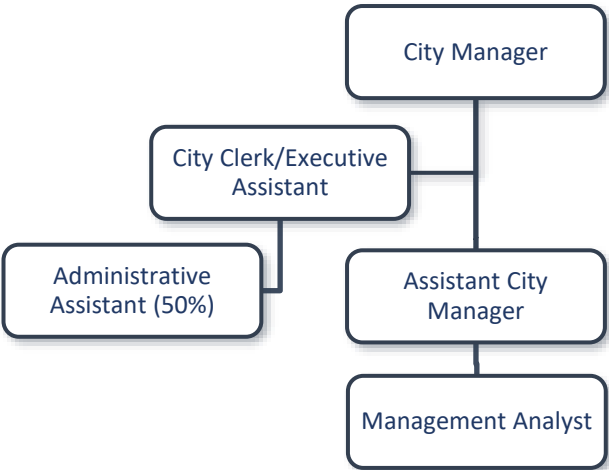
Fund	100	General Fund								
Org	18050130	Senior Citizen Programs								
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
			Actual	Actual	Budget	Projected	Budget	\$	%	
64100	Contractual Services	\$	112,287	\$ 134,208	\$ 155,000	\$ 195,000	\$ 195,000	\$ -	0.0%	
69205	Community Assistance		103,730	98,850	140,000	130,000	\$ 146,880	16,880	13.0%	
Total Charges & Services			216,017	233,058	295,000	325,000	341,880	16,880	5.2%	
Total Senior Citizen Programs			\$ 216,017	\$ 233,058	\$ 295,000	\$ 325,000	\$ 341,880	\$ 16,880	5.2%	

City of Wheaton
General Fund - General Government - Senior Citizen Programs
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	18050130	Senior Citizen Programs			
Account	Description	Amount	Description		Budget
64100	Contractual Services			\$	195,000
		15,000	Ride DuPage		
		140,000	Ride DuPage to Work		
			(JARC Grant 50% reimbursable for Ride DuPage to Work)		
		40,000	Senior Meals Program		
69205	Community Assistance				146,880
		146,880	Assistance Program		
Total Senior Citizen Programs				\$	341,880

City of Wheaton
City Manager’s Office
Calendar Year 2026 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

No personnel changes for the 2026 Budget.

	Full Time Equivalent				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	4.00	4.00	4.50	4.50	4.50
Total FTEs	4.00	4.00	4.50	4.50	4.50

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City Manager’s Office coordinates the day-to-day activities of the City. The City Manager is appointed by and reports to the Mayor and City Council. The City Manager provides administrative direction to the City’s ten operating departments: Building and Code Enforcement, Communications, Engineering, Finance, Fire, Human Resources, Information Technology, Planning and Economic Development, Police, and Public Works. The City Manager is responsible for preparing information and analysis on policy matters to assist the City Council in decision-making, annually recommending a budget, preparing all Council meeting agendas, regularly reporting to the City Council regarding activities within the City, and fostering intergovernmental relations.

2025 GOALS

Strategic Priority 1: Financial Stability

Goal: Maintain a long-term financial plan.

- **Action Item:** Downtown Streetscape closeout.
Status: Completed.

Strategic Priority 3: Responsive and Efficient Services

Goal: Regularly communicate with Wheaton residents and stakeholders about City services, programs, and initiatives.

- **Action Item:** Support implementation of the Strategic Plan, including providing updates to the City Council.
Status: Developed agenda items and weekly reports identifying the status of milestone achievement, including public facing dashboards.

- **Action Item:** Continue “Data for Decisions” projects to gain increased effectiveness and efficiencies.
Status: Projects included building and EMS service fees.
- **Action Item:** Align weekly and quarterly budget narratives and a city-wide annual report using consistent output/performance measures and goal attainment.
Status: Three major departments provided annual reports focusing on goal attainment and workload measures. Weekley reports were enhanced adding separate categories for Projects/Activities and Performance Measures; added more data visualization.

Strategic Priority 4: Community Safety

Goal: Strengthen strategies that lead to practices to support the wide range of needs of all residents.

- **Action Item:** Finalize East Roosevelt Road zoning ordinance amendments.
Status: Completed.

2026 GOALS

Strategic Priority 1: Financial Stability

Goal: Maintain a long-term financial plan.

- **Action Item:** Review and establish funding for two major facility improvements – Police Station and Fire Station 39.

Strategic Priority 3: Responsive and Efficient Services

Goal: Regularly communicate with Wheaton residents and stakeholders about City services, programs, and initiatives.

- **Action Item:** Update Strategic Plan, incorporating Community Survey results.
- **Action Item:** Continue “Data for Decisions” projects to gain increased effectiveness and efficiencies.
- **Action Item:** Align weekly and quarterly budget narratives and a city-wide annual report using consistent output/performance measures and goal attainment.

Strategic Priority 4: Community Safety

Goal: Strengthen strategies that lead to practices to support the wide range of needs of all residents.

- **Action Item:** Evaluate and report on City’s overall traffic management approach.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	FOIA Responses:					
	Precent within 5 business days	99%	99%	99%	99%	99%
	Number requested time extension	3	4	4	3	4
	City Council Minutes prepared & approved as presented	22/100%*	41/100%	24/100%	48/98%	48/100%

*Does not include Public Hearing, Closed Session or Public Hearing Meeting Minutes

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	Number of Licenses:					
	Liquor	61	64	64	71	71
	Class F (non-profit) Liquor	7	7	7	7	7
	Class F Event Permits Issued	8	12	8	7	7
	Special Event Liquor Licenses	15	16	15	17	15
	Massage	7	6	6	7	7
	Tobacco	23	24	24	24	24
	Group Care Home	4	4	4	4	4
	No. of Raffle Licenses	17	21	18	15	15
	Proclamations - Mayor/Council	12	8	6	15	12
	Proclamations - Mayor	3	4	6	2	3
	No. of FOIA requests	941	1,215	925	1,400	1,400
	No. of Conflict Interest Statement	285	288	285	288	285
	Ordinances	55	39	50	50	50
	Resolutions	109	111	100	100	100

EXPENDITURES BY CATEGORY

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Expenditures				
Personal Services	\$ 609,938	\$ 643,766	\$ 586,591	\$ 689,354
Employee Benefits	74,668	85,241	83,002	88,912
Supplies & Materials	598	1,100	1,100	2,500
Charges & Services	29,001	34,028	34,028	24,339
Interfund Transfers	97,310	110,261	110,261	108,668
Total Expenditures	\$ 811,515	\$ 874,396	\$ 814,982	\$ 913,773

City of Wheaton
General Fund - General Government - City Manager's Office
Expenditures
Calendar Year 2026 Budget

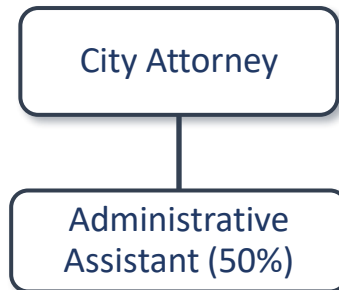
Fund 100 General Fund Org 11500010 City Manager's Office		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
50010	Wages-Full Time	\$ 601,877	\$ 607,329	\$ 641,025	\$ 583,850	\$ 686,345	\$ 102,495	17.6%
51060	Sick Leave Buy-Back	3,749	2,609	2,741	2,741	3,009	268	9.8%
Total Personal Services		605,626	609,938	643,766	586,591	689,354	102,763	17.5%
51100	Employer-FICA	39,222	39,150	43,396	44,874	45,759	885	2.0%
51105	Employer-IMRF	32,134	35,518	41,845	38,128	43,153	5,025	13.2%
Total Employee Benefits		71,356	74,668	85,241	83,002	88,912	5,910	7.1%
60700	Supplies & Materials	1,115	598	1,100	1,100	2,500	1,400	127.3%
Total Supplies & Materials		1,115	598	1,100	1,100	2,500	1,400	127.3%
63005	Training	-	-	-	-	2,000	2,000	100.0%
63010	Meetings & Conferences	5,066	529	3,800	3,800	7,200	3,400	89.5%
63015	Dues & Subscriptions	4,049	3,891	5,911	5,911	6,385	474	8.0%
64100	Contractual Services	1,654	22,829	22,427	22,427	6,940	(15,487)	-69.1%
67700	Communications	2,107	1,752	1,890	1,890	1,814	(76)	-4.0%
Total Charges & Services		12,876	29,001	34,028	34,028	24,339	(9,689)	-28.5%
90630	Health Insurance	63,316	61,840	70,772	70,772	76,660	5,888	8.3%
91620	Liability Insurance	18,456	18,521	18,595	18,595	20,412	1,817	9.8%
93641	Tech Replacement	5,729	4,141	5,060	5,060	3,755	(1,305)	-25.8%
94640	Capital Equip Repl	555	572	589	589	606	17	2.9%
96600	Fleet Services	8,176	12,236	15,245	15,245	7,235	(8,010)	-52.5%
Total Interfund Transfers		96,232	97,310	110,261	110,261	108,668	(1,593)	-1.4%
Total City Manager's Office		\$ 787,205	\$ 811,515	\$ 874,396	\$ 814,982	\$ 913,773	\$ 98,791	12.1%

City of Wheaton
General Fund - General Government - City Manager's Office
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	11500010	City Manager's Office			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time			\$ 686,345	
			City Manager		
			Assistant City Manager		
			City Clerk		
			Management Analyst		
			Administrative Assistant (50%)		
51060	Sick Leave Buy-Back			3,009	
51100	Employer-FICA			45,759	
51105	Employer-IMRF			43,153	
60700	Supplies & Materials			2,500	
63005	Training			2,000	
63010	Meetings & Conferences			7,200	
		1,100	Civic/Business Meetings		
		5,200	IL Managers/ICMA Meetings		
		300	IML Meetings		
		600	Mayors/Managers Meetings		
63015	Dues & Subscriptions			6,385	
		2,700	ICMA		
		810	Illinois Managers		
		600	Misc. Memberships		
		2,275	Misc. Publications		
64100	Contractual Services			6,940	
		5,034	Recording Fees		
		1,906	Printer/Copier Lease		
67700	Communications			1,814	
		294	Landline Phones		
		1,520	Mobile Phones		
90630	Health Insurance			76,660	
91620	Liability Insurance			20,412	
93641	Tech Replacement			3,755	
94640	Capital Equipment Replacement			606	
96600	Fleet Services			7,235	
Total City Manager's Office				\$ 913,773	

**City of Wheaton
Legal Services
Calendar Year 2026 Budget**

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	1.50	1.50	1.50	1.50	1.50
Total FTEs	1.50	1.50	1.50	1.50	1.50

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City Attorney provides legal counsel and advice to the corporate authorities, the City Manager's office, and all City departments. Legal is responsible for in-house counsel and representation concerning a variety of legal matters, including contracts, ordinances, resolutions, prosecutions, litigation, development, land use, FOIA, labor/employment, liquor, liability claims, and general legal research related to municipal matters.

2025 GOALS

Strategic Priority 1: Financial Stability

Goal: Coordinate TIF 3 funding requests.

- **Action Item:** Oversee discussions and legal requirements for necessary meetings and documentation if the Council grants the funding requests.
Status: Funding requests were withdrawn.

Strategic Priority 2: Enhanced Infrastructure

Goal: Complete the Streams Lakes project.

- **Action Item:** Continue to provide legal assistance regarding the channeling of the Lakes
Status: Purchased one parcel for this project, obtained an easement from another, and prepared legal documents.

Strategic Priority 3: Responsive and Efficient Services

Goal: Up-to-date codes, ordinances, and policies.

- **Action Item:** Continue to review the city code, including a comprehensive review of the Zoning Ordinance, and make necessary revisions.
 - o Work with the Planning Department to research and review best practices for the scope and content of a local nuisance ordinance; revise the sign ordinance; and review parking requirements in the Zoning Ordinance.

- o Work with the Building Department to update International Code Council codes and corresponding local amendments.
 - o Work with the Public Works Department to revamp Chapter 74 – “Utilities”.
- Status:** Completed the update of the International Code Council codes. Revised the provisions for variations in Article 5 of the Zoning Ordinance. Research in progress for a nuisance ordinance.

- **Action Item:** Complete a review of, and revise as necessary, City policies. This is an ongoing process. Revise Sidewalk Policy.
- Status:** Began revisions to the Sidewalk Policy.

2026 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Complete the Streams Lakes project.

- **Action Item:** Continue to provide legal research and assistance for the channeling of the Lakes.

Strategic Priority 3: Responsive and Efficient Services

Goal: Up-to-date codes, ordinances, and policies.

- **Action Item:** Continue to review the city code and make necessary revisions. This is an ongoing process. (areas to research – business licenses, fire & burglar alarms, food trucks, parkways, zoning ordinance)
- **Action Item:** Conduct a comprehensive review of the Zoning Ordinance to determine necessary changes. Either internally or with the assistance of an outside consultant, make revisions to the Zoning Ordinance.
- **Action Item:** Revise City policies, as necessary. This is an ongoing process.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	<u>Lawsuits:</u>					
	Complete pleadings by court deadlines	100%	100%	100%	100%	100%
	File code compliance lawsuits within 60 days after request	25%	50%	100%	100%	100%
	Prepare quarterly litigation reports	100%	100%	100%	100%	100%
	<u>Review Ordinances/Resolutions:</u>					
	Review within 3 days of receipt	90%	90%	100%	90%	100%
	<u>Agreements:</u>					
	Draft - depends on complexity					
	> Simple - 14 days	80%	90%	100%	90%	100%
	> Complex - 30 days	50%	75%	100%	85%	100%
	Review - depends on complexity					
	> Simple - 5 days	90%	90%	100%	95%	100%
	> Complex - 21 days	75%	85%	100%	90%	100%

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	<u>Lawsuits:</u>					
	Total (City as plaintiff or defendant)	11	6	4	4	3
	City Filed	5	2	2	0	1
	Resolved	3	2	5	2	1
	<u>City Code Revisions:</u>					
	Reviewed/Revised	11 Chapters	5 Chapters	4 Chapters + Zoning Ordinances	7 Chapters + 2 Articles in Zoning Ordinance	4 Chapters + Zoning Ordinances
	<u>Policies:</u>					
	Reviewed/Revised	3	4	3	3	3
	<u>Liability Claims:</u>					
	Received	5	16		15	
	Closed	4	12		10	
	<u>Agreements:</u>					
	Drafted	10	15		15	
	Reviewed/Revised	25	30		30	

EXPENDITURE BY CATEGORY

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
<u>Expenditures</u>				
Personal Services	\$ 185,030	\$ 197,225	\$ 202,300	\$ 212,604
Employee Benefits	23,897	27,907	28,626	29,573
Supplies & Materials	164	300	300	150
Charges & Services	117,733	161,554	127,554	191,306
Interfund Transfers	30,969	30,830	30,830	33,168
Total Expenditures	\$ 357,793	\$ 417,816	\$ 389,610	\$ 466,801

City of Wheaton
General Fund - General Government - Legal Services
Expenditures
Calendar Year 2026 Budget

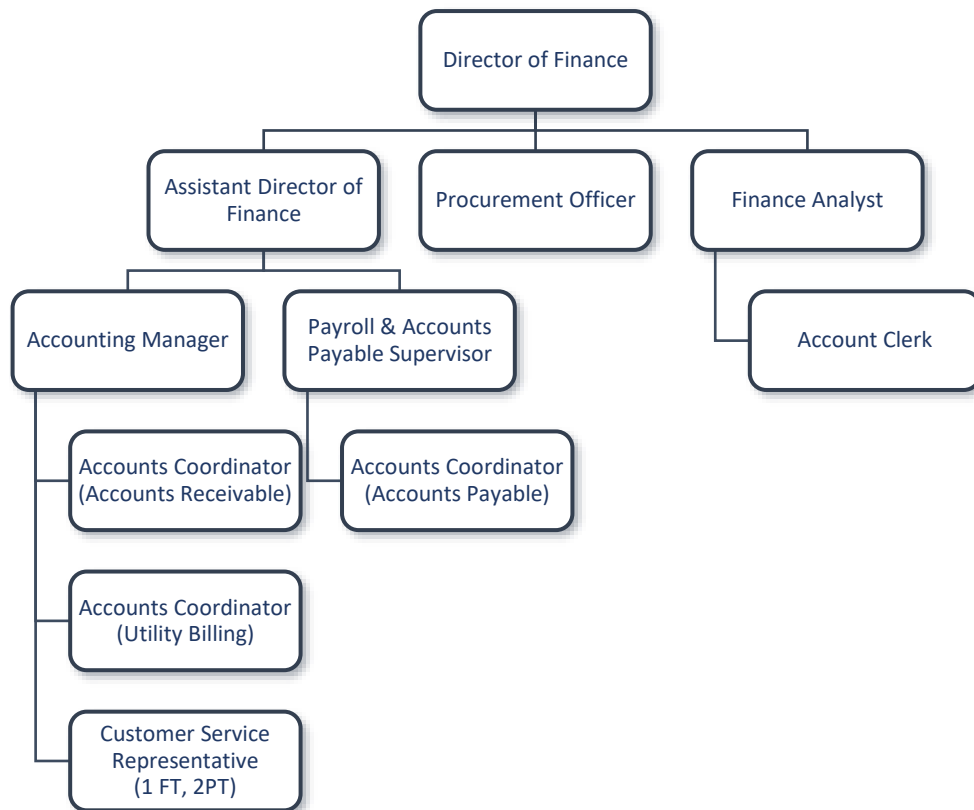
Func	100	General Fund							
Org	11700010	Legal Services							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
50010		Wages-Full Time	\$ 155,950	\$ 185,030	\$ 197,225	\$ 202,300	\$ 212,604	\$ 10,304	5.1%
		Total Personal Services	155,950	185,030	197,225	202,300	212,604	10,304	5.1%
51100		Employer-FICA	11,393	13,519	15,087	15,476	16,264	788	5.1%
51105		Employer-IMRF Pension	7,959	10,378	12,820	13,150	13,309	159	1.2%
		Total Employee Benefits	19,352	23,897	27,907	28,626	29,573	947	3.3%
60700		Supplies & Materials	655	164	300	300	150	(150)	-50.0%
		Total Supplies & Materials	655	164	300	300	150	(150)	-50.0%
63010		Meetings & Conferences	290	235	1,000	300	750	450	150.0%
63015		Dues & Subscriptions	3,333	2,666	3,000	2,700	3,000	300	11.1%
64101		Legal Svcs-Attorney Retainer	32,500	-	-	-	-	-	0.0%
64102		Legal Svcs-Labor	21,320	12,012	20,000	25,000	70,000	45,000	180.0%
64103		Legal Svcs-Prosecutor	36,383	36,000	39,000	36,000	39,000	3,000	8.3%
64104		Legal Svcs-DUI Prosecutor	48,000	48,000	48,000	48,000	48,000	-	0.0%
64105		Legal Svcs-Litigation	2,952	11,402	25,000	5,000	15,000	10,000	200.0%
64106		Legal Svcs-Other	16,514	6,911	25,000	10,000	15,000	5,000	50.0%
67700		Communications	434	507	554	554	556	2	0.4%
		Total Charges & Services	161,726	117,733	161,554	127,554	191,306	63,752	50.0%
90630		Health Insurance	23,744	23,190	23,591	23,591	25,553	1,962	8.3%
91620		Liability Insurance	6,921	6,945	6,199	6,199	6,804	605	9.8%
93641		Technology Replacement	-	834	1,040	1,040	811	(229)	-22.0%
		Total Interfund Transfers	30,665	30,969	30,830	30,830	33,168	2,338	7.6%
		Total Legal Services	\$ 368,348	\$ 357,793	\$ 417,816	\$ 389,610	\$ 466,801	\$ 77,191	19.8%

City of Wheaton
General Fund - General Government - Legal Services
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	11700010	Legal Services			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time			\$ 212,604	
			City Attorney		
			Administrative Assistant (50%)		
51100	Employer-FICA			16,264	
51105	Employer-IMRF Pension			13,309	
60700	Supplies and Materials			150	
63010	Meetings and Conferences			750	
63015	Dues and Subscriptions			3,000	
64102	Legal Svcs-Labor			70,000	
64103	Legal Svcs-Prosecutor			39,000	
		39,000	Prosecutor Services		
64104	Legal Svcs-DUI Prosecutor			48,000	
		48,000	DUI Prosecution Services		
64105	Legal Svcs-Litigation			15,000	
		15,000	Litigation Services		
64106	Legal Svcs-Other			15,000	
67700	Communications			556	
			49 Landline Phone		
			507 Mobile Phone		
90630	Health Insurance			25,553	
91620	Liability Insurance			6,804	
93641	Technology Replacement			811	
Total Legal Services				\$ 466,801	

**City of Wheaton
Finance Department
Calendar Year 2026 Budget**

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	11.00	11.00	11.00	11.00	11.00
Part-Time Employees	1.00	1.00	1.00	1.00	1.00
Total FTEs	12.00	12.00	12.00	12.00	12.00

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Primary responsibilities of the Finance Department include cash and investment management, financial reporting, coordination and preparation of the Annual Operating Budget and the five-year Capital Improvement Plan, annual audit, issuance and monitoring of debt, payroll processing, accounts receivable, accounts payable, purchasing, issuing parking permits and billing for services.

The Finance Department is also responsible for ensuring that the City's fiscal resources are utilized efficiently and effectively, which is consistent with the policies of the Mayor, City Council, and City Manager. In addition, the Department provides analytical support and assistance to other departments to facilitate the provision of City services and the accomplishment of the City's strategic goals.

The City of Wheaton is a member of the Government Finance Officers Association of the United States and Canada (GFOA).

- For 42 consecutive years recipient of the Certificate of Achievement for Excellence in Financial Reporting.
- For 24 consecutive years recipient of the Distinguished Budget Award.

2025 GOALS

Strategic Priority 1: Financial Stability

Goal: Review fees and assess operational cost recovery.

- **Action Item:** Perform analysis of Storm Sewer Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.
- **Status:** Staff is currently engaged in the analysis of the Storm Sewer Fund. Staff will be presenting a prioritization of all stormwater projects and programs to the City Council in 2026.
- **Action Item:** Perform analysis of Sanitary Sewer Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.
- **Status:** Staff is currently engaged in the analysis of the Sanitary Sewer Fund. The findings of this analysis, along with recommendations for sustainable funding of operations and capital projects, will be presented to the City Council in 2026.

Strategic Priority 2: Enhanced Infrastructure

Goal: Develop a long-term financial plan to address rehabilitation, replacement, and maintenance of existing infrastructure.

- **Action Item:** Provide support for the Facilities Assessment Study and formulate a long-term financial plan to secure funding for facility capital improvement projects.
- **Status:** Staff assisted the City Manager's Office in presenting the results of the Facilities Assessment Study to the City Council. The Police Station, Fire Station #39, and Public Works Garage were identified as requiring critical repairs. Staff presented revenue strategies to the City Council for the Police Station remodel and the construction of a new Fire Station #39.

Strategic Priority 3: Responsive and Efficient Services

Goal: Improve Service Delivery through Process Improvements and Data Analysis

- **Action Item:** Partner with the Human Resources Team to identify and adopt a new timekeeping system that better suits the needs of all Departments within the City and streamlines the payroll process.
Status: Due to personnel changes and departmental reprioritization, the project has been postponed and is now scheduled for 2027.

2026 GOALS

Strategic Priority 1: Financial Stability

Goal: Diversify and grow revenue sources to reduce the City's reliance on property taxes and state-shared revenues.

- **Action Item:** Perform analysis of existing City revenue sources, including permit fees, fines, and charges for services, to ensure they sufficiently recover City costs and are in line with those of comparable communities.

Strategic Priority 2: Enhanced Infrastructure

Goal: Develop a long-term financial plan to address rehabilitation, replacement, and maintenance of existing infrastructure.

- **Action Item:** Secure financing for the Police Station Remodel and new Fire Station #39 projects through the issuance of general obligation bonds.
- **Action Item:** Develop a long-term financial plan, outlining a sustainable funding strategy for stormwater and sanitary sewer projects.
- **Action Item:** Develop a long-term financial plan based on the Pavement Management Analysis Report, outlining a sustainable funding strategy for road improvements.

Strategic Priority 3: Responsive and Efficient Services

Goal: Improve Service Delivery through Process Improvements and Data Analysis

- **Action Item:** Implement Automated Clearing House (ACH) Vendor payments to increase efficiency, lower costs, and reduce processing time.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Financial Stability	Annual Audit Process & Annual Report (complete/file within 180 days from Dec. 31)	100%	100%	100%	100%	100%
	Annual Comprehensive Financial Report presented to City's Council	06/17/24	06/16/25	06/29/26	06/29/26	06/29/27
	Annual Comprehensive Financial Report posted on City's website	06/27/24	06/20/25	06/29/26	06/29/26	06/29/27
	Annual Comprehensive Financial Report filed with Comptroller's office	06/25/24	06/27/25	06/29/26	06/29/26	06/29/27
	GFOA Awards received: Excellence in Financial Reporting Distinguished Budget	100%	100%	100%	100%	100%
Responsive & Efficient Services	Complete Year-End Payroll process:	100%	100%	100%	100%	100%
	Issue W-2 forms by Jan. 31	01/19/24	01/23/25	01/31/26	01/23/26	01/31/27
	Transmit E-version of W-2 to SS Admin by Mar. 31	01/19/24	01/23/25	03/31/26	01/23/26	03/31/27

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	Number of UB payments received by:					
	Cashiers	19,317	19,470	20,000	19,100	19,500
	Lockbox	22,832	21,031	23,000	19,000	20,000
	Electronic (ACH & Autopay)	118,261	119,234	120,000	119,000	120,000
	Online (Credit Card)	40,816	43,312	43,000	45,400	46,000
	Real Estate Transfer Stamps issued:					
Financial Stability	No. of stamps processed	1,198	1,199	1,200	1,194	1,200
	Volume of transactions	\$ 896,718	\$ 1,441,545	\$ 900,000	\$ 1,050,000	\$ 900,000
	Number of Bills Issued:					
	Utility Bills (monthly)	200,408	200,796	200,800	201,268	201,300
Responsive & Efficient Services	Wireless Alarm Monitoring Bills	2,610	2,612	2,610	2,636	2,640
	General Bills	1,032	884	950	850	850
	Payroll transactions processed:					
	No. of direct deposits	8,553	8,581	8,540	8,624	8,600
	No. of W-2	400	409	400	400	400
	AP transactions processed:					
	No. of invoices	12,924	11,757	12,000	11,820	12,000
	No. of checks printed	5,630	5,255	5,500	5,280	5,300
	Purchasing transactions processed:					
	No. of POs/Contracts	213	225	200	190	200
	No. of Bids Advertised	33	35	38	35	38
	No. of RFPs	13	20	20	20	20
	No. of Cooperatives	14	15	15	15	15

EXPENDITURES BY CATEGORY

Expenditures	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Personal Services	\$ 1,061,116	\$ 1,113,308	\$ 1,070,224	\$ 1,178,494
Employee Benefits	135,212	153,702	150,432	159,378
Supplies & Materials	32,951	31,750	34,000	36,800
Charges & Services	577,262	617,741	554,610	666,842
Interfund Transfers	234,000	232,380	232,380	250,851
Debt Service	9,059	2,779	17,851	17,851
Total Expenditures	\$ 2,049,600	\$ 2,151,660	\$ 2,059,497	\$ 2,310,216

City of Wheaton
General Fund - General Government - Finance
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund Org 12000010 Finance		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
50010	Wages-Full Time	\$ 974,719	\$ 1,029,958	\$ 1,065,530	\$ 1,051,400	\$ 1,132,042	\$ 80,642	7.7%
50030	Wages-Part Time	43,103	28,293	45,954	17,000	43,300	26,300	154.7%
51060	Sick Leave Buy-Back	2,375	2,865	1,824	1,824	3,152	1,328	72.8%
Total Personal Services		1,020,197	1,061,116	1,113,308	1,070,224	1,178,494	108,270	10.1%
51030	Auto Allowance	92	106	100	100	100	-	0.0%
51100	Employer-FICA	73,870	77,046	84,224	81,872	88,215	6,343	7.7%
51105	Employer-IMRF Pension	49,882	58,060	69,378	68,460	71,063	2,603	3.8%
Total Employee Benefits		123,844	135,212	153,702	150,432	159,378	8,946	5.9%
60025	Postage	20,032	24,254	23,000	24,300	26,500	2,200	9.1%
60030	Printing	4,806	5,317	5,000	6,000	6,500	500	8.3%
60700	Supplies & Materials	4,926	3,380	3,750	3,700	3,800	100	2.7%
Total Supplies & Materials		29,764	32,951	31,750	34,000	36,800	2,800	8.2%
63005	Training	1,018	1,237	4,500	1,500	4,500	3,000	200.0%
63015	Dues & Subscriptions	1,588	1,774	1,910	1,800	1,870	70	3.9%
63030	Advertising	2,042	1,951	2,100	2,000	2,250	250	12.5%
64100	Contractual Services	266,021	353,041	281,114	317,500	236,410	(81,090)	-25.5%
64130	Invest Mgr/Advisor Fees	124,897	129,975	130,000	134,000	136,700	2,700	2.0%
64140	Accounting Services	48,250	53,300	55,970	55,970	58,770	2,800	5.0%
64145	Actuarial Services	20,250	14,700	19,600	19,600	15,600	(4,000)	-20.4%
66600	Maint-Equipment	793	246	800	-	300	300	100.0%
67700	Communications	1,238	1,368	1,247	1,240	1,245	5	0.4%
68001	Software Licenses/Maint	17,499	19,670	120,500	21,000	209,197	188,197	896.2%
Total Charges & Services		483,596	577,262	617,741	554,610	666,842	112,232	20.2%
90630	Health Insurance	174,120	170,059	172,999	172,999	187,390	14,391	8.3%
91620	Liability Insurance	55,367	55,563	49,587	49,587	54,432	4,845	9.8%
93641	Tech Replacement	9,423	7,460	8,849	8,849	8,055	(794)	-9.0%
94640	Capital Equip Repl	891	918	945	945	974	29	3.1%
Total Interfund Transfers		239,801	234,000	232,380	232,380	250,851	18,471	7.9%
75005	Lease Principal-GASB 87	2,708	8,007	2,750	15,733	16,210	477	3.0%
75006	Lease Interest-GASB 87	71	1,052	29	2,118	1,641	(477)	-22.5%
Total Debt Service		2,779	9,059	2,779	17,851	17,851	-	0.0%
Total Finance		\$ 1,899,981	\$ 2,049,600	\$ 2,151,660	\$ 2,059,497	\$ 2,310,216	\$ 250,719	12.2%

City of Wheaton
General Fund - General Government - Finance
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	12000010	Finance			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time			\$ 1,132,042	
			Director of Finance		
			Assistant Director of Finance		
			Accounting Manager		
			Finance Analyst		
			Procurement Officer		
			Payroll and A/P Supervisor		
			Accounts Coordinator (3)		
			Customer Service Representative (1)		
			Account Clerk		
50030	Wages-Part Time		Customer Service Representative (2)	43,300	
51060	Sick Leave Buy-Back			3,152	
51030	Auto Allowance			100	
51100	Employer-FICA			88,215	
51105	Employer-IMRF Pension			71,063	
60025	Postage			26,500	
60030	Printing		Envelopes/Invoice Forms/Tax Forms/Check Stock	6,500	
60700	Supplies and Materials		Office Supplies/Paper	3,800	
63005	Training			4,500	
		3,000	Professional Development		
		1,500	IGFOA State Conference		
63015	Dues and Subscriptions			1,870	
		600	Government Finance Officers Association		
		700	Illinois Government Finance Officers Association		
		315	American Payroll Association		
		205	National Institute of Governmental Purchasing		
		50	Midwest Association of Public Procurement		
63030	Advertising			2,250	
		1,750	Annual Treasurer's Report Notice		
		500	Truth in Taxation/Budget Notices		
64100	Contractual Services			236,410	
		46,500	Banking Services		
		197,300	Credit Card Fees		
		1,000	Collection Services		
		4,375	Printer/Copier Lease		
		(15,070)	GASB 87- Copier Lease		
		1,000	Annual Debt Disclosure Statement		
		1,305	GFOA Budget/ACFR Certificates of Achievement		
64130	Investment Manager/Advisor Fees			136,700	
		32,500	Investment Consultant		
		89,200	Investment Manager Fees		
		15,000	Investment Custodial Fees		

City of Wheaton
General Fund - General Government - Finance
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	12000010	Finance			
Account	Description	Amount	Description	Budget	
64140	Accounting Services			58,770	
		51,230	Annual City Audit		
		4,640	TIF Compliance Audit		
		2,900	Single Audit		
64145	Actuarial Services			15,600	
		14,400	Police and Fire Pension Funds Actuarial Reports		
		1,200	OPEB Actuarial Report		
66600	Maintenance-Equipment			300	
		2,780	Mail Machine		
		(2,780)	GASB 87 - Mail Machine		
		300	Pressure Sealer		
67700	Communications			1,245	
		735	Landline Phones		
		510	Mobile Phones		
68001	Software Licenses/Maintenance			209,197	
		8,850	Timepro Software Maintenance		
		13,600	Treasury Desktop Software Maintenance		
		186,747	Tyler Munis ERP System Software License		
90630	Health Insurance			187,390	
91620	Liability Insurance			54,432	
93641	Technology Replacement			8,055	
94640	Capital Equipment Replacement			974	
75005	Lease Principal			16,210	
		2,750	Postage Machine		
		13,460	Copiers		
75006	Lease Interest			1,641	
		30	Postage Machine		
		1,611	Copiers		
Total Finance				\$ 2,310,216	

**City of Wheaton
Human Resources
Calendar Year 2026 Budget**

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	2.50	2.50	2.00	2.00	2.00
Part-Time Employees	0.00	0.00	0.50	0.50	0.50
Total FTEs	2.50	2.50	2.50	2.50	2.50

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Human Resources is responsible for the talent acquisition process and human capital planning, ensuring that the City has the best talent to meet long-term workforce needs. The department counsels City staff in the legal and effective administration of Human Resources policies, employment and labor laws, and proper documentation management and retention. The Human Resources Department assists the Fire and Police Commission with the implementation and coordination of the Board's directives, which include testing, appointing, and promoting most Fire and Police Department sworn personnel.

The Department leads labor relations and contract negotiations for four Collective Bargaining Units and administers the employee benefits program, workers' compensation, and employment risk management, family medical leave, the employee recognition program, employee onboarding and orientation, maintenance of employee records, ensures employee performance reviews are completed, and reviews the City's compensation system annually.

2025 GOALS

Strategic Priority 3: Responsive and Efficient Services

Goal: Promote Programmatic Performance Measures and Benchmarks and Report Goals

- Action Item:** Implement a new performance management system for all Departments, incorporating core values, training plans, and job descriptions to ensure consistency in reviews.
Status: The Police and Fire Departments have gone live with the new system with no major issues. The Public Works Department will be utilizing the system by October 1st, and all other departments will be utilizing the system by 2026.

Goal: Improve Service Delivery through Process Improvements and Data Analysis

- Action Item:** Partner with the Finance Team to identify and adopt a new timekeeping system that better suits the needs of all Departments within the City and streamlines the payroll process.
Status: Due to personnel changes and departmental reprioritization, the project has been postponed and is now scheduled for 2027.

Goal: Improve Service Delivery through Process Improvements and Data Analysis

- **Action Item:** Integrate a self-service option for all benefit enrollments and changes, reducing the need for paper forms, eliminating errors, and streamlining the HR onboarding process.
- Status:** The PlanSource self-service system was implemented in May for the July 1 Annual Enrollment period, and all employees are now entering life events and initial enrollments into the system for HR approval.

Strategic Priority 1: Financial Stability**Goal:** Identify Revenue Enhancements

- **Action Item:** Continue to enhance the Wellness program for employees and spouses; continue to attain IPBC “Package C” rating for the City’s Wellness Program. Increase incentive reimbursement through Public Works employee participation.
- Status:** The City’s wellness program earned the “Package C” rating, earning an incentive of \$122,800.

2026 GOALS**Strategic Priority 1:** Financial Stability**Goal:** Control expenditure increases over five years

- **Action Item:** Successfully negotiate a successor collective bargaining agreement with IAFF 3706.
- **Action Item:** Successfully negotiate a successor collective bargaining agreement with Local 150.
- **Action Item:** Successfully negotiate a successor collective bargaining agreement with MAP 450.
- **Action Item:** Successfully negotiate a successor collective bargaining agreement with MAP 699.

Goal: Identify Revenue Enhancements

- **Action Item:** Continue to enhance the Wellness program for employees and spouses; continue to attain IPBC “Package C” rating for the City’s Wellness Program. Increase incentive reimbursement through increased Public Works employee participation.

Strategic Priority 3: Responsive and Efficient Services**Goal:** Prioritize essential services for the City of Wheaton

- **Action Item:** Assist in the recruitment of a new City Manager upon Mike Dzugan’s retirement.

PERFORMANCE AND WORKLOAD MEASURESPerformance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Financial Stability/ Community Safety	<u>Workers Compensation Risk:</u>					
	No. of Claims	11	20	15	10	15
	Average Cost per Claim	\$3,412	\$39,153	\$7,500	\$26,215	\$7,500
	Average Days Open	145	205	120	144	145
Responsive & Efficient Services	<u>Employee Relations:</u>					
	Turnover including Retirements	8.6%	8.8%	8.0%	6.0%	8.0%
	Turnover excluding Retirements	5.6%	5.4%	5.0%	4.5%	5.0%
	No. of Grievances	2	4	2	4	2
Financial Stability	<u>Benefits:</u>					
	Wellness Participation Rate	83%	81%	85%	80%	85%
	Wellness Rebate from IPBC	\$ 98,800	\$ 94,800	\$ 100,000	\$ 122,800	\$ 100,000
	PPO Renewal Rate	0.20%	-1.00%	5.00%	10.52%	5.00%
Responsive & Efficient Services	HMO Renewal Rate	7.10%	0.30%	4.00%	-1.58%	4.00%
	<u>Recruitment:</u>					
	Days to Fill	104.00	44.28	55.00	62.00	75.00
	% Employees employed after 1 year	98.00%	98.00%	90.00%	87.00%	90.00%

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	<u>Leave Mangement:</u>					
	No. of Leaves of Absence	26	35	30	30	30
	No. of Intermittent Leaves	5	3	5	2	2
	<u>Recruitment Activity:</u>					
	Positions Filled	30	27	25	35	25
	Applications Screened	2,251	2,109	2,000	2,000	2,000
	Summer Laborers	23	19	19	21	21
	<u>Labor Relations:</u>					
	Negotiated CBAs	2	0	0	0	4
	<u>Board of Fire & Police Commissioners:</u>					
	Entry Level Testing Processes	2	2	1	4	2
	Police & Fire Applications Processed	50	66	30	115	50
	Police & Fire Candidate Interviews	19	29	15	40	15
	Promotional Candidates	16	0	10	5	8

EXPENDITURES BY CATEGORY

Expenditures	2024 Budget	2025 Budget	2025 Projected	2026 Budget
Personal Services	\$ 264,340	\$ 260,847	\$ 256,200	\$ 282,001
Employee Benefits	59,670	57,445	57,167	59,339
Supplies & Materials	1,402	1,050	1,400	1,400
Charges & Services	36,758	24,459	29,973	34,478
Interfund Transfers	52,370	44,617	44,617	48,077
Total Expenditures	\$ 414,540	\$ 388,418	\$ 389,357	\$ 425,295

City of Wheaton
General Fund - General Government - Human Resources
Expenditures
Calendar Year 2026 Budget

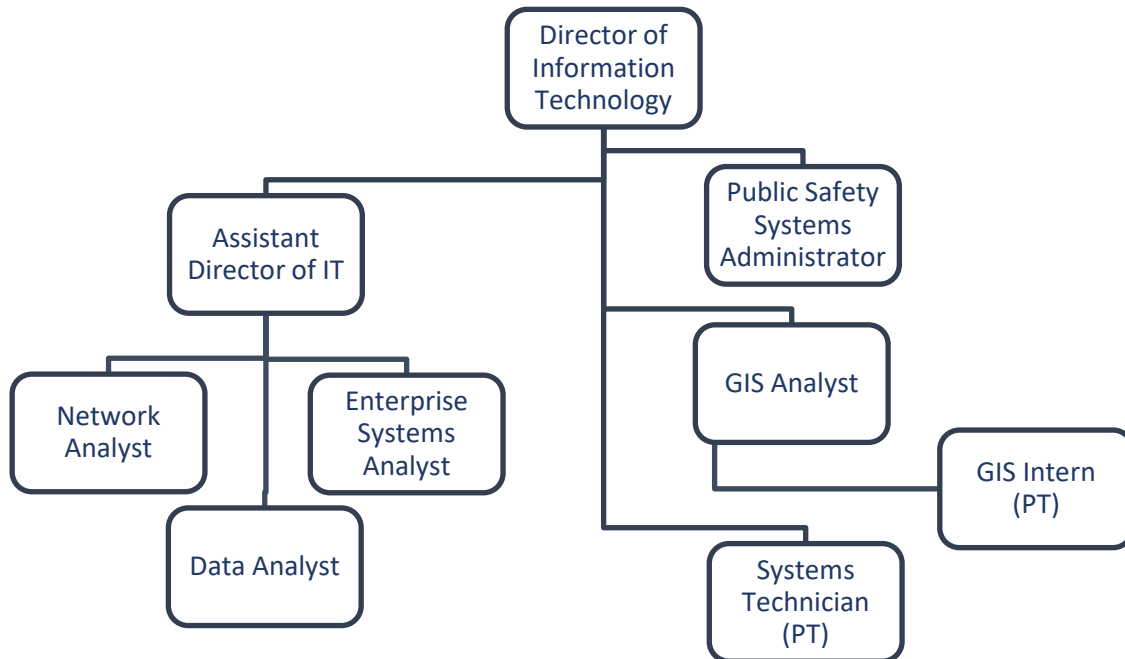
Fund 100 General Fund Org 12500010 Human Resources		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
50010	Wages-Full Time	\$ 239,494	\$ 264,340	\$ 238,304	\$ 239,500	\$ 251,858	\$ 12,358	5.2%
50030	Wages-Part Time	12,870	-	22,543	16,700	30,143	13,443	80.5%
Total Personal Services		252,364	264,340	260,847	256,200	282,001	25,801	10.1%
51040	Medical Physicals	14,570	15,855	12,000	12,000	12,000	-	0.0%
51100	Employer-FICA	18,359	19,048	19,955	19,599	21,573	1,974	10.1%
51105	Employer-IMRF Pension	11,728	14,207	15,490	15,568	15,766	198	1.3%
51200	Employee Relations	9,536	10,560	10,000	10,000	10,000	-	0.0%
Total Employee Benefits		54,193	59,670	57,445	57,167	59,339	2,172	3.8%
60030	Printing	145	198	200	200	200	-	0.0%
60700	Supplies & Materials	1,411	1,204	850	1,200	1,200	-	0.0%
Total Supplies & Materials		1,556	1,402	1,050	1,400	1,400	-	0.0%
63005	Training	18,648	13,850	8,500	8,500	8,500	-	0.0%
63010	Meetings & Conferences	1,034	1,821	1,500	1,500	1,500	-	0.0%
63015	Dues & Subscriptions	634	884	879	919	919	-	0.0%
63030	Advertising	-	4,664	500	1,400	5,000	3,600	257.1%
64100	Contractual Services	10,095	14,860	12,426	17,000	17,905	905	5.3%
67700	Communications	652	679	654	654	654	-	0.0%
Total Charges & Services		31,063	36,758	24,459	29,973	34,478	4,505	15.0%
90630	Health Insurance	39,573	38,650	31,454	31,454	34,071	2,617	8.3%
91620	Liability Insurance	11,535	11,575	10,331	10,331	11,340	1,009	9.8%
93641	Tech Replacement	1,911	2,048	2,732	2,732	2,563	(169)	-6.2%
94640	Capital Equip Repl	94	97	100	100	103	3	3.0%
Total Interfund Transfers		53,113	52,370	44,617	44,617	48,077	3,460	7.8%
Total Human Resources		\$ 392,289	\$ 414,540	\$ 388,418	\$ 389,357	\$ 425,295	\$ 35,938	9.2%

City of Wheaton
General Fund - General Government - Human Resources
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	12500010	Human Resources			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time		Director of HR HR Generalist	\$ 251,858	
50030	Wages-Part Time		PT HR Coordinator	30,143	
51040	Medical Physicals			12,000	
		350	CDL Alcohol Screenings		
		1,500	CDL Drug Screening		
		10,150	Pre-employment Physicals/Testing		
51200	Employee Relations			10,000	
51100	Employer-FICA			21,573	
51105	Employer-IMRF Pension			15,766	
60030	Printing			200	
60700	Supplies & Materials			1,200	
63005	Training			8,500	
		5,000	Department Head Management Training		
		3,500	Department Training		
63010	Meetings & Conferences			1,500	
		900	IPELRA Annual Conference		
		600	Professional Development/Updates		
63015	Dues & Subscriptions			919	
		230	NPELRA / IPELRA Annual Dues		
		390	Public Salary Membership		
		299	Society for HR Management Annual Dues		
63030	Advertising			5,000	
64100	Contractual Services			17,905	
		5,000	Employee Background Checks		
		11,000	Performance Management Update		
		1,905	Printer/Copier Lease		
67700	Communications			654	
		147	Landline Phones		
		507	Mobile Phones		
90630	Health Insurance			34,071	
91620	Liability Insurance			11,340	
93641	Tech Replacement			2,563	
94640	Capital Equipment Replacement			103	
Total Human Resources				\$ 425,295	

**City of Wheaton
Information Technology
Calendar Year 2026 Budget**

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	7.00	7.00	7.00	7.00	7.00
Part-Time Employees	0.50	0.50	0.70	0.70	0.70
Total FTEs	7.50	7.50	7.70	7.70	7.70

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Information Technology (IT) department provides computer services and support to all City departments. IT supports approximately: 301 licensed users; 12 physical servers; 29 virtual servers; 217 desktop computers; 67 laptop computers; 27 police vehicle computers; 12 fire vehicle computers; 55 iPads, 243 cellular device lines; 192 landline telephone devices; 199 voicemail boxes; 33 printers; 11 copiers; 1 plotter; 273 IT managed surveillance cameras; 242 terabytes of shared storage; and 32 supported applications.

In the past twelve months:

- The IT department managed over 1,081 support incidents and closed 68% of them within the original due date.
- The IT department responded to 48 security incidents: 18 were benign, 9 were false positives, and 21 were true positives.

2025 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Improve Planning and Maintenance of Existing Infrastructure

- **Action Item:** Upgrade all devices running Windows 10 to Windows 11.
Status: The upgrade was executed through a structured, multi-phase process with minimal disruption. Post-upgrade tips were provided to users outlining key UI changes.

Strategic Priority 3: Strategic Priority Responsive & Efficient Services

Goal: Improve Delivery through Process Improvements and Data Analysis

- **Action Item:** Implement Artificial Intelligence (AI) Acceptable Use Policy and provide Office 365 integrated AI licensing for select users.
Status: Established clear guidelines for ethical and secure AI usage across departments. Selected group of users, enabling them to leverage AI features within Office 365 products. This was done alongside other major IT initiatives like transitioning to a new Microsoft licensing framework.

Strategic Priority 4: Community Safety

Goal: Promote and preserve Wheaton as a safe city

- **Action Item:** Research and collaborate with vendors who specialize in security tabletop exercises to identify gaps and improve response capabilities.
Status: The vendor engagement and planning are underway but not yet finalized. Given the complexity of the initiative, this will be structured as a multi-year goal. For 2025, the scope has been strategically narrowed to focus exclusively on the IT department, rather than encompassing all departments.

2026 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Improve Planning and Maintenance of Existing Infrastructure

- **Action Item:** Replace legacy Wi-Fi access points with modern, high-performance units to enhance network reliability, speed, and security across the organization.

Strategic Priority 3: Strategic Priority Responsive & Efficient Services

Goal: Improve Delivery through Process Improvements and Data Analysis

- **Action Item:** Conduct an IT needs assessment through engagements with each department to evaluate current technology usage, identify operational gaps, and align future IT initiatives with departmental goals and organizational priorities.

Strategic Priority 4: Community Safety

Goal: Promote and preserve Wheaton as a safe city

- **Action Item:** Implement a network vulnerability scanning solution to proactively and routinely assess the organization's infrastructure for security weaknesses, identify vulnerable devices, and detect indicators of malicious activity.
- **Action Item:** Collaborate with vendors who specialize in multi-departmental security tabletop exercises to identify gaps and improve response capabilities.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	<u>IT Support Requests:</u>					
	% Resolved Before 1st Due Date	90%	90%	90%	80%	90%
	Requests per IT FTE	121	159	173	172	175
	<u>Users:</u>					
	No. of Users per IT FTE	39	40	40	39	40
Community Safety	<u>Cyber Security:</u>					
	No. of Known Security Breaches	0	0	0	0	0
	% of Users Completed Security Training	99%	100%	100%	100%	100%
Enhanced Infrastructure	<u>Endpoints:</u>					
	No. Workstations per IT FTE	38	40	40	42	42

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	<u>IT Support Requests:</u>					
	No. of Requests	908	1,195	1,300	1,330	1,350
	<u>Users:</u>					
	No. of Users Supported	290	299	300	301	301
Community Safety	<u>Cyber Security:</u>					
	No. of Incidents	14	15	20	81	90
Enhanced Infrastructure	<u>Endpoints:</u>					
	No. Workstations Supported	288	299	300	323	325
	<u>GIS:</u>					
	No. of Layers Supported	N/A	N/A	N/A	580	585

N/A – Not Available

EXPENDITURE BY CATEGORY

Expenditures	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Personal Services	\$ 802,995	\$ 847,468	\$ 858,492	\$ 904,889
Employee Benefits	104,239	117,570	118,903	122,902
Supplies & Materials	17,725	15,000	15,000	15,000
Charges & Services	732,534	552,567	438,925	264,336
Interfund Transfers	151,630	152,464	152,464	165,014
Debt Service	113,766	-	113,766	113,766
Total Expenditures	\$ 1,922,889	\$ 1,685,069	\$ 1,697,550	\$ 1,585,907

City of Wheaton
General Fund - General Government - Information Technology
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund
Org 13000015 Information Technology

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50010	Wages-Full Time	\$ 723,042	\$ 773,951	\$ 808,543	\$ 816,100	\$ 854,446	\$ 38,346	4.7%
50030	Wages-Part Time	24,782	26,348	36,133	39,600	47,445	7,845	19.8%
51060	Sick Leave Buy-Back	2,551	2,696	2,792	2,792	2,998	206	7.4%
	Total Personal Services	750,375	802,995	847,468	858,492	904,889	46,397	5.4%
51100	Employer-FICA	55,797	59,674	64,832	65,675	69,225	3,550	5.4%
51105	Employer-IMRF Pension	37,831	44,565	52,738	53,228	53,677	449	0.8%
	Total Employee Benefits	93,628	104,239	117,570	118,903	122,902	3,999	3.4%
60700	Supplies & Materials	16,860	17,725	15,000	15,000	15,000	-	0.0%
	Total Supplies & Materials	16,860	17,725	15,000	15,000	15,000	-	0.0%
63005	Training	1,981	6,233	9,550	9,550	9,450	(100)	-1.0%
63010	Meetings & Conferences	648	7,077	5,400	5,400	6,600	1,200	22.2%
63015	Dues & Subscriptions	385	450	530	654	545	(109)	-16.7%
64100	Contractual Services	29,523	28,255	75,745	75,745	76,145	400	0.5%
66600	Maint-Equipment	25,577	12,054	19,650	19,650	13,450	(6,200)	-31.6%
67700	Communications	30,606	31,115	31,306	31,306	33,014	1,708	5.5%
68001	Software Licenses/Maint	271,354	647,350	410,386	296,620	125,132	(171,488)	-57.8%
	Total Charges & Services	360,074	732,534	552,567	438,925	264,336	(174,589)	-39.8%
90630	Health Insurance	110,803	108,219	110,090	110,090	119,248	9,158	8.3%
91620	Liability Insurance	34,604	34,727	30,992	30,992	34,936	3,944	12.7%
93641	Tech Replacement	8,381	8,431	11,122	11,122	10,562	(560)	-5.0%
94640	Capital Equip Repl	245	253	260	260	268	8	3.1%
	Total Interfund Transfers	154,033	151,630	152,464	152,464	165,014	12,550	8.2%
75007	SBITA Principal-GASB 96	97,094	110,935	-	109,214	111,461	2,247	2.1%
75008	SBITA Interest-GASB 96	-	2,831	-	4,552	2,305	(2,247)	-49.4%
	Total Debt Service	97,094	113,766	-	113,766	113,766	-	0.0%
	Total Information Technology	1,472,064	\$ 1,922,889	\$ 1,685,069	\$ 1,697,550	\$ 1,585,907	\$ (111,643)	-6.6%

City of Wheaton

General Fund - General Government - Information Technology

Expenditures

Calendar Year 2026 Budget

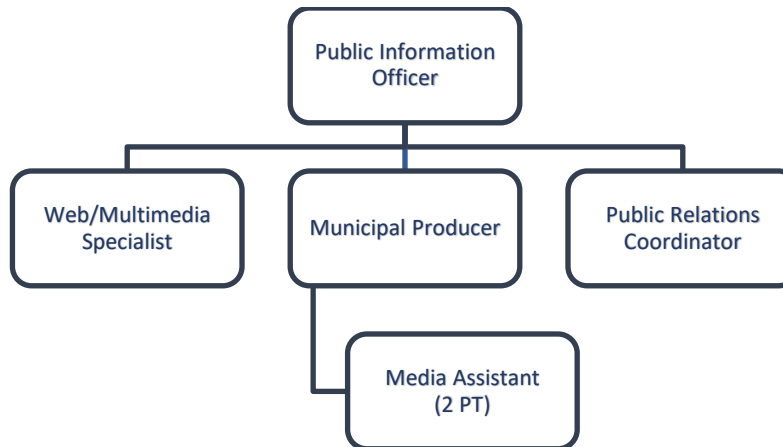
Fund	100	General Fund			
Org	13000015	Information Technology			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time			\$ 854,446	
			Director of IT		
			Assistant Director of IT		
			Enterprise Systems Analyst		
			Systems & Data Analyst		
			Network Analyst		
			GIS Analyst		
			Public Safety Systems Administrator		
50030	Wages-Part Time			47,445	
			PT Systems Technician		
			PT GIS Intern		
51060	Sick Leave Buy-Back			2,998	
51100	Employer-FICA			69,225	
51105	Employer-IMRF Pension			53,677	
60700	Supplies & Materials			15,000	
63005	Training			9,450	
63010	Meetings & Conferences			6,600	
		600	GMIS Local Conference		
		500	ILGISA Events		
		1,500	ILGISA Regional Conference		
		1,000	Illinois GIS User Conference		
		2,500	IT Conference		
		500	Regional Meetings		
63015	Dues & Subscriptions			545	
		95	GISP		
		350	GMIS		
		100	ILGISA		
64100	Contractual Services			76,145	
		1,300	Imaging Essentials - Plotter Lease, Maintenance, and Toner		
		15,000	Information Security Consultant PEN tests		
		5,200	Information Security Security Awareness Training		
		9,500	Network Consulting - Flamboyant		
		25,000	Security Risk and IT Needs Assessment		
		200	Toshiba Copier Lease, Maintenance, and Toner		
		9,945	vCISO and Security Services		
		10,000	Windows Infrastructure Consulting		
66600	Maint-Equipment			13,450	
		1,000	Anatum GeoMobile Solutions GPS RTK		
		150	AVTech RoomAlert Computer Room Temp Monitoring		
		500	Domain Controller Dell R340 SE Maintenance SDC5 67GP1G3		
		1,700	Ducomm Firewall Cisco ASA5506-K9 JMX2149G224		
		500	Hanwha Wisenet Dell R740xd Maintenance COWPDSVR2 66HF333		
		2,600	Network Storage QNAP TS-832PXU-RP-4G-US SITBNAS1 Q215I004244		
		3,500	PD Computer Room UPS Eaton 9155 BL451FBB10 PU201		
		3,500	PD Computer Room UPS Eaton 9155 BM294FBB03 PU202		

City of Wheaton
General Fund - General Government - Information Technology
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	13000015	Information Technology			
Account	Description	Amount	Description	Budget	
67700	Communications			33,014	
		11,636	AT&T Internet		
		2,088	AT&T Mobile		
		17,330	Comcast Internet - EDI and ENS		
		440	Comcast PRI Lines (3)		
		1,100	SRFax (444) - Healthcare Standard 1500 - Annual (0.05)		
		420	T-Mobile Mobile		
68001	Software Licenses/Maint			125,132	
		4,000	Adobe Acrobat (23 licenses)		
		265	ARIN ASN Assignment		
		1,000	Coviant Secure File Transfer Software		
		10,000	Crowdstrike Identity Threat Protection		
		252	DUO for server MFA		
		20	Easy DNS Domain Name Hosting		
		27,784	ESRI Software Maintenance		
		500	GoDaddy Wildcard Certificate		
		3,800	HYCU Enterprise Backup and Recovery		
		14,400	HYCU Office 365 backup		
		600	Keeper Password Vault		
		58	Kioware		
		2,500	Lenel OnGuard SUSP		
		660	Logiforms.com		
		1,671	Lucity Software Maintenance		
		127,000	Microsoft Office 365 Subscription Services (Contract No. 475)		
		11,359	Microsoft On-Premise Software Assurance (PO 2023040)		
		15,372	Patch Management Tool		
		499	SecureTrust PCI Compliance Manager		
		3,318	Splashtop Remote Support Premium and SOS		
		2,100	Splunk Log Management		
		1,540	Techsmith Snagit Software Maintenance (site license)		
		4,500	Tenable Nessus Pro		
		348	Ubiquiti UISP Cloud Hosting @ \$29/mo		
		300	Wallboard maintenance via Displays2Go		
		1,700	Zoom Video Conferencing Service		
		3,352	zScaler Police Squad Web Filtering/Security		
		(113,766)	GASB 96 - Microsoft Office		
90630	Health Insurance			119,248	
91620	Liability Insurance			34,936	
93641	Technology Replacement			10,562	
94640	Capital Equipment Replacement			268	
75007	SBITA Principal		GASB 96 - Microsoft Office	111,461	
75008	SBITA Interest		GASB 96 - Microsoft Office	2,305	
Total Information Technology				\$ 1,585,907	

City of Wheaton Communications Calendar Year 2026 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	<u>Full Time Equivalent</u>				
	2023	2024	2025	2025	2026
	Actual	Actual	Budget	Projected	Budget
Full-Time Employees	4.00	4.00	4.00	4.00	4.00
Part-Time Employees	1.00	1.00	1.00	1.00	1.00
Total FTEs	5.00	5.00	5.00	5.00	5.00

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City’s Communications Department connects Wheaton residents, businesses, and visitors with City services, events, and initiatives every day. The primary role of the Communications Department is to assist the city in achieving transparency in government while making sure residents and businesses have access to the information they need. During emergencies, the department communicates important safety information to the public and works to ensure life safety and the protection of the community. The Communication Department also manages the City’s website, social media channels, email communications, and local cable Channels 10 and 17, and administers the local cable television franchise.

The Communications Department consists of the Public Relations Division, Video Division, and Web/Multimedia Division, which work together to distribute relevant, timely, and understandable information both internally and externally for our city through strategic communication. The Department continually explores ways to enhance engagement with the community and works to ensure consistency with our brand.

DIVISION RESPONSIBILITIES

The Public Relations (PR) Division gathers and disseminates information to the public concerning City news, services, City Council initiatives, and City-sponsored events. This division also promotes citizen participation and solicits feedback from the community. The PR Coordinator develops a cohesive message and a uniform presentation of information for the public in cooperation with the Video and Web divisions. This division leads graphic design projects, assists with social media content, and oversees the City’s branding.

The Video Division is responsible for providing information through the creation of videos that highlight government-related news, services, community events, and information for Wheaton residents, including coverage

of City meetings. The City distributes videos through the City’s social media channels, the City’s website (www.wheaton.il.us/video), and Comcast cable channel 10 (CWC10). The Video Division also manages informational content for Channel 17. The Video Division oversees the operation of the City’s audio-visual equipment and technology, using a variety of video and photo equipment to highlight the city.

The Web/Multimedia Division’s primary responsibility is updating, maintaining, and assuring the accuracy, quality, compliance, and accessibility of the City of Wheaton’s website, which is an essential resource for City information and conducting City business. The website’s main audience is Wheaton residents, but its scope extends to visitors, contractors, businesses, and anyone who interacts with the city. Wherever possible, the division is tasked with providing the option for users to find information and/or conduct City business online. The division also oversees subscriptions to the City’s “Wheaton Informs” mass notification system.

2025 GOALS

Strategic Priority 3: Responsive & Efficient Services

Goal: Improve service delivery through process improvements and data analysis

- **Action Item:** Present results of the ETC Institute community survey to the City Council
Status: Results presented at the August 25 City Council Planning Session.

Goal: Communicate about services, programs, and initiatives

- **Action Item:** Identify and implement opportunities to enhance our social media footprint.
Status: In early 2025, the city began using Nextdoor for public safety messages, and we are continuing to monitor its effectiveness. We have also increased our activity on LinkedIn when the city has available job postings to share.

Strategic Priority 4: Community Safety

Goal: Increase citizen engagement in community safety efforts

- **Action Item:** Coordinate with the Fire Department to host an open house or other public education event.
Status: Fire Department Open House: September 27, 2025, at Fire Station 38. Communications assisted with planning and promotion of the event.

Strategic Priority 5: Environmental Sustainability

Goal: Educate residents about sustainability opportunities

- **Action Item:** Publicize information to residents on effective at-home composting.
Status: Information shared with the public in the fourth quarter of 2025.

2026 GOALS

Strategic Priority 3: Responsive & Efficient Services

Goal: Regularly communicate with residents and stakeholders about services, programs, and initiatives

- **Action Item:** Work with website vendors and City departments to refresh the city website to ensure information on services, programs, and initiatives is current, accessible, and easily available.
- **Action Item:** Use the results of the 2025 ETC Community Satisfaction Survey to help guide the development of the Communications Content Calendar based on the types of information residents reported wanting to receive from the city.

Strategic Priority 4: Community Safety

Goal: Increase citizen engagement in community safety efforts

- **Action Item:** Support Police, Fire, and Public Works Departments’ community outreach programs to encourage participation in events such as open houses and other educational events.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce the amount of waste routed to local landfills

- **Action Item:** Educate residents on LRS’s recycling program and what can/cannot be recycled, plus other options such as electronic recycling and proper disposal of hazardous waste.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	Social Media:					
	Facebook Followers	11,947	13,809	14,500	16,500	18,000
	Instagram Followers	2,329	2,739	3,000	3,500	4,000
	X (formerly Twitter) Followers	5,661	5,681	5,800	5,625	5,500
	Website:					
	Website Visitors	360,000	375,627	385,000	410,000	400,000
	Website Page Views	2,093,688	2,072,283	2,000,000	2,250,000	2,250,000

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	Video:					
	Provide video coverage of City Meetings	53	64	55	62	55
	Video packages produced	55	54	65	45	55
	City Updates Sent via Email:					
	News Releases/Community Updates	155	135	150	165	165
	Monthly Newsletter	12	12	12	12	12
	Wheaton Weekly Email Newsletter	52	52	52	52	52
	Social Media:					
	Facebook Posts Created	452	420	450	425	425

EXPENDITURE BY CATEGORY

Expenditures	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Personal Services	\$ 403,670	\$ 422,907	\$ 416,407	\$ 435,613
Employee Benefits	51,559	57,181	56,874	58,052
Supplies & Materials	4,968	18,000	16,000	18,000
Charges & Services	30,160	57,142	55,950	48,883
Interfund Transfers	113,178	111,287	111,287	124,006
Total Expenditures	\$ 603,535	\$ 666,517	\$ 656,518	\$ 684,554

City of Wheaton
General Fund - General Government - Communications
Expenditures
Calendar Year 2026 Budget

Func	100	General Fund							
Org	13500015	Communications							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
50010	Wages-Full Time		\$ 345,442	\$ 367,951	\$ 380,400	\$ 383,300	\$ 393,682	\$ 10,382	2.7%
50030	Wages-Part Time		32,312	34,496	40,900	31,500	40,597	9,097	28.9%
51060	Sick Leave Buy-Back		1,493	1,223	1,607	1,607	1,334	(273)	-17.0%
Total Personal Services			379,247	403,670	422,907	416,407	435,613	19,206	4.6%
51100	Employer-FICA		28,417	30,217	32,351	31,855	33,324	1,469	4.6%
51105	Employer-IMRF Pension		18,233	21,342	24,830	25,019	24,728	(291)	-1.2%
Total Employee Benefits			46,650	51,559	57,181	56,874	58,052	1,178	2.1%
60030	Printing		3,303	2,278	8,000	8,000	8,000	-	0.0%
60700	Supplies & Materials		5,265	2,690	10,000	8,000	10,000	2,000	25.0%
Total Supplies & Materials			8,568	4,968	18,000	16,000	18,000	2,000	12.5%
63005	Training		761	716	2,000	1,400	2,000	600	42.9%
63010	Meetings & Conferences		3,036	2,876	4,000	3,600	4,000	400	11.1%
63015	Dues & Subscriptions		1,653	1,150	1,592	1,600	1,856	256	16.0%
64100	Contractual Services		-	9,250	10,000	10,000	-	(10,000)	-100.0%
66600	Maintenance-Equipment		-	-	15,000	15,000	15,000	-	0.0%
67700	Communications		1,688	1,713	1,693	1,693	1,692	(1)	-0.1%
68001	Software Licenses/Maint		13,083	14,350	22,557	22,557	24,035	1,478	6.6%
69220	Special Programming		-	105	300	100	300	200	200.0%
Total Charges & Services			20,221	30,160	57,142	55,950	48,883	(7,067)	-12.6%
90630	Health Insurance		63,316	61,840	62,909	62,909	68,142	5,233	8.3%
91620	Liability Insurance		23,070	23,151	20,661	20,661	22,680	2,019	9.8%
93641	Tech Replacement		4,918	4,119	5,507	5,507	4,828	(679)	-12.3%
94640	Capital Equip Repl		21,670	22,244	21,739	21,739	24,379	2,640	12.1%
96600	Fleet Services		862	1,824	471	471	3,977	3,506	744.4%
Total Interfund Transfers			113,836	113,178	111,287	111,287	124,006	12,719	11.4%
Total Communications			\$ 568,522	\$ 603,535	\$ 666,517	\$ 656,518	\$ 684,554	\$ 28,036	4.3%

City of Wheaton
General Fund - General Government - Communications
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	13500015	Communications			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time			\$	393,682
			Public Information Officer		
			Public Relations Coordinator		
			Municipal Producer		
			Web/Multimedia Specialist		
50030	Wages-Part Time				40,597
			PT Media Assistant (2)		
51060	Sick Leave Buy-Back				1,334
51100	Employer-FICA				33,324
51105	Employer-IMRF Pension				24,728
60030	Printing				8,000
		3,000	Postcards and mailers		
		2,000	Promotional Items for Public Events		
		3,000	Signs and banners		
60700	Supplies & Materials				10,000
		4,000	Computer & Production supplies		
		1,000	Misc. Accessories		
		2,000	Office/Operating Supplies		
		3,000	Supplies for public events/outreach		
63005	Training				2,000
63010	Meetings & Conferences				4,000
		3,600	Annual Conferences		
		400	Local Meetings		
63015	Dues & Subscriptions				1,856
		800	3CMA		
		672	Chicago Tribune		
		119	Daily Herald		
		40	Legacy Project - ILCMA		
		225	National Association of Government Webmasters		
66600	Maintenance-Equipment				15,000
		15,000	AV Equipment Maintenance		
67700	Communications				1,692
		433	Cellular service for iPad		
		245	Landline Phones		
		1,014	Mobile Phone		
68001	Software Licenses/Maint				24,035
		3,120	Adobe Software License		
		11,000	Content Management System/Website (CivicPlus)		
		198	Envato (music/video software license)		
		150	Link checking software		
		8,500	Social Media Archiving Service		
		468	Survey Monkey Service		
		599	VIMEO (on demand programming)		

City of Wheaton
General Fund - General Government - Communications
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	13500015	Communications			
Account	Description	Amount	Description		Budget
69220	Special Programming		Award Entry, Program Development		300
90630	Health Insurance				68,142
91620	Liability Insurance				22,680
93641	Tech Replacement				4,828
94640	Capital Equipment Replacement				24,379
96600	Fleet Services				3,977
Total Communications					\$ 684,554

**City of Wheaton
Planning and Economic Development
Calendar Year 2026 Budget**

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	<u>Full Time Equivalent</u>				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	2.00	2.00	2.00	2.00	2.00
Total FTEs	2.00	2.00	2.00	2.00	2.00

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Planning and Economic Development Department is responsible for the administration and review of Zoning, Subdivision, and Annexation proposals, as well as the general administration of the Zoning Ordinance. The Planning and Economic Development Department works with the Chamber of Commerce and Downtown Wheaton Association to retain existing and attract new businesses to Wheaton. The Planning and Economic Development Department also serves as a gateway to assist businesses in their dealings with the city. The department also maintains a database of available retail properties in Wheaton and provides staff support to the City Council, Local Liquor Control Commission, and the Planning and Zoning Board.

2025 GOALS

Strategic Priority 1: Financial Stability

Goal: Identify Revenue Enhancements

- **Action Item:** Research and prepare a zoning amendment updating the Sign Ordinance to ensure compliance with *Reed v. Town of Gilbert* and *City of Austin vs. Reagan National Advertising* and parking requirements to reflect modern standards.

Status: Deferred. This Action Item will be addressed as part of the comprehensive review and update to the Zoning Ordinance in the 2026 Budget Year.

Goal: Identify Revenue Enhancements

- **Action Item:** Coordinate the creation of a new SSA.

Status: A public hearing on the proposed SSA was conducted on August 25th. Anticipated approval by the City Council is November 17th.

Goal: Identify Revenue Enhancements

- **Action Item:** Through personal contact, direct outreach, attendance at ICSC meetings (virtual and in-person), and other creative means, continue to work with the brokerage and development community to identify redevelopment and rehabilitation opportunities in the commercial areas throughout Wheaton.

Status: Staff will represent the city at the October 9th ICSC Midwest show in Chicago. 2025 development activities throughout Wheaton included zoning approval for a new Popeye’s on North Main Street, a drive-thru addition for Wheaton Retail, LLC on Butterfield Road, a new 5/3 Bank on Geneva Road, a rezoning of the Wheaton Oaks Office development from office to residential, and a campus expansion for St. Michael Church and School.

Goal: Identify Revenue Enhancements

- **Action Item:** In concert with the Downtown Wheaton Association, Chamber of Commerce, Business, and Property Owners, provide permitting and licensing assistance and continue to identify redevelopment, rehabilitation, and retention opportunities in Downtown Wheaton.
Status: 2025 development opportunities in the Downtown included Thai Bistro, The Kiln, Tequila Limon, Dough, and The Backyard.

Strategic Priority 4: Community Safety

Goal: Promote and preserve Wheaton as a safe city.

- **Action Item:** Perform annual PUD and Sidewalk Café permit issuance and compliance inspections
Status: Performed PUD compliance inspections of Planet Fitness/Dollar Tree, Town Square, Danada Square East shopping center, and the Wheaton Eye Clinic, and issued and regularly inspected all Downtown Sidewalk Cafe Permits.

2026 GOALS

Strategic Priority 1: Financial Stability

Goal: Identify Revenue Enhancements

- **Action Item:** Prepare a Request for Proposals (RFP) for a comprehensive review and update of the City’s Zoning Ordinance, select a consultant, prepare update to the Zoning Ordinance.

Goal: Identify Revenue Enhancements

- **Action Item:** Through personal contact, direct outreach, attendance at ICSC meetings (virtual and in-person), and other creative means, continue to work with the brokerage and development community to identify redevelopment and rehabilitation opportunities in the commercial areas throughout Wheaton.

Goal: Identify Revenue Enhancements

- **Action Item:** In concert with the Downtown Wheaton Association, Chamber of Commerce, Business, and Property Owners, provide permitting and licensing assistance and continue to identify redevelopment, rehabilitation, and retention opportunities in Downtown Wheaton.

Strategic Priority 3: Responsive and Efficient Services

Goal: Improve Service Delivery through Process Improvements and Data Analysis.

- **Action Item:** Create a training program for field staff across departments, focusing on zoning compliance awareness and procedures for reporting violations.

Strategic Priority 4: Community Safety

Goal: Promote and preserve Wheaton as a safe city.

- **Action Item:** Perform annual PUD and Sidewalk Café compliance inspections.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Financial Stability	<u>Pursue intergovernmental cooperation, consolidation, or service sharing for governmental efficiencies:</u>	100%	100%	100%	100%	100%
	Cross market with other community's events to drive business to Wheaton	Cantigny and Morton Arboretum	Cantigny and Morton Arboretum	French Market , COD, Cantigny, Morton Arboretum, Park District	French Market , COD, Cantigny, Morton Arboretum, Park District	French Market , COD, Cantigny, Morton Arboretum, Park District
	Attend Monthly Board Meetings of Chamber of Commerce and Downtown Wheaton Association	Monthly	Monthly	Monthly	Monthly	Monthly
	Review fees and assess operational cost recovery	Annually	Annually	Annually	Annually	Annually
Responsive & Efficient Services	<u>Plan Review Response Time:</u>					
	Provide detailed Plan Review within 24 hrs.	100%	100%	100%	100%	100%
Community Safety	<u>Promote and Preserve Wheaton as a Safe City:</u>	100%	100%	100%	100%	100%
	Pursue vigilant enforcement of Zoning regulations	Investigate & provide compliance	Investigate & provide compliance	Investigate & provide compliance	Investigate & provide compliance	Investigate & provide compliance
	Conduct Liquor and Tobacco Compliance Inspections	Annually	Annually	Annually	Annually	Annually

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	<u>Number of Permits Reviewed:</u>					
	Single Family	12	7	12	10	12
	Deck and Patio	243	209	200	200	200
	<u>Zoning Applications Processed:</u>					
	Regular	21	16	15	25	20
	Administrative	8	11	10	5	10
Financial Stability	<u>AICP Continuing Education:</u>					
	No. of Hours Received	32	32	32	32	32
	<u>Commercial Permits Issued:</u>					
Financial Stability	No. of Grants Approved	0	0	0	0	0
	Commercial Re-Occupancy Permits	32	36	30	30	35
	Sign Permits	60	61	50	40	50
Community Safety	<u>Code Enforcement:</u>					
	No. of Liquor Violations	3	0	0	3	0
	No. of Zoning Violations	30	13	20	10	12

EXPENDITURES BY CATEGORY

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
<u>Expenditures</u>				
Personal Services	\$ 249,879	\$ 258,163	\$ 258,576	\$ 267,611
Employee Benefits	33,227	36,530	36,588	37,225
Supplies & Materials	1,159	650	1,200	1,100
Charges & Services	50,466	18,525	23,835	168,580
Interfund Transfers	43,674	42,107	42,107	45,806
Total Expenditures	\$ 378,405	\$ 355,975	\$ 362,306	\$ 520,322

City of Wheaton
General Fund - General Government - Planning and Economic Development
Expenditures
Calendar Year 2026 Budget

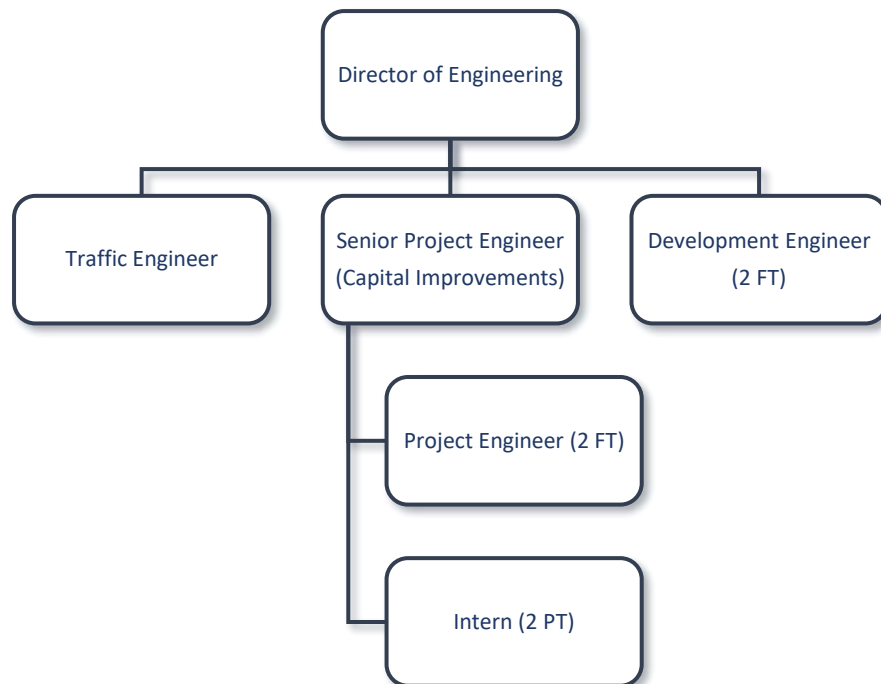
Fund 100 General Fund									
Org 14000010 Planning and Economic Development									
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
50010	Wages-Full Time	\$ 248,982	\$ 249,879	\$ 257,237	\$ 257,650	\$ 266,648	\$ 8,998	3.5%	
51060	Sick Leave Buy-Back	849	-	926	926	963	37	4.0%	
Total Personal Services		249,831	249,879	258,163	258,576	267,611	9,035	3.5%	
51100	Employer-FICA	18,712	18,803	19,749	19,781	20,473	692	3.5%	
51105	Employer-IMRF Pension	13,083	14,424	16,781	16,807	16,752	(55)	-0.3%	
Total Employee Benefits		31,795	33,227	36,530	36,588	37,225	637	1.7%	
60030	Printing	308	1,041	300	850	750	(100)	-11.8%	
60700	Supplies & Materials	294	118	350	350	350	-	0.0%	
Total Supplies & Materials		602	1,159	650	1,200	1,100	(100)	-8.3%	
63010	Meetings & Conferences	1,677	1,121	3,000	3,000	3,000	-	0.0%	
63015	Dues & Subscriptions	11,498	1,906	12,231	12,231	12,231	-	0.0%	
64100	Contractual Services	24,423	46,817	2,690	8,000	152,744	144,744	1809.3%	
67700	Communications	604	622	604	604	605	1	0.2%	
Total Charges & Services		38,202	50,466	18,525	23,835	168,580	144,745	607.3%	
90630	Health Insurance	31,658	30,920	31,454	31,454	34,071	2,617	8.3%	
91620	Liability Insurance	9,227	9,261	8,264	8,264	9,072	808	9.8%	
93641	Tech Replacement	923	653	946	946	855	(91)	-9.6%	
94640	Capital Equip Repl	131	135	139	139	143	4	2.9%	
96600	Fleet Services	1,360	2,705	1,304	1,304	1,665	361	27.7%	
Total Interfund Transfers		43,299	43,674	42,107	42,107	45,806	3,699	8.8%	
Total Planning & Economic Dev.		\$ 363,729	\$ 378,405	\$ 355,975	\$ 362,306	\$ 520,322	\$ 158,016	43.6%	

City of Wheaton
General Fund - General Government - Planning and Economic Development
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	14000010	Planning and Economic Development			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time		Director of Planning & Economic Development Staff Planner	\$ 266,648
	51060	Sick Leave Buy-Back			963
	51100	Employer-FICA			20,473
	51105	Employer-IMRF Pension			16,752
	60030	Printing			750
	60700	Supplies & Materials		Office Supplies	350
	63010	Meetings and Conferences			3,000
			3,000	ICSC, APA and Brokerage Community Outreach	
	63015	Dues & Subscriptions			12,231
			1,382	American Planning Association	
			200	Downtown Wheaton Association	
			10,000	DuPage Convention and Visitors Bureau	
			250	International Shopping Center Assoc.	
			399	Wheaton Chamber of Commerce	
	64100	Contractual Services			152,744
			2,744	Printer/Copier Lease	
			150,000	Zoning Ordinance Update Consultant	
	67700	Communications			605
			98	Landline Phones	
			507	Mobile Phone	
	90630	Health Insurance			34,071
	91620	Liability Insurance			9,072
	93641	Tech Replacement			855
	94640	Capital Equip Repl			143
	96600	Fleet Services			1,665
Total Planning & Economic Dev.					\$ 520,322

City of Wheaton Engineering Calendar Year 2026 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	<u>Full Time Equivalent</u>				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	7.00	7.00	7.00	7.00	7.00
Part-Time Employees	1.00	1.00	1.00	1.00	1.00
Total FTEs	8.00	8.00	8.00	8.00	8.00

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Engineering Department is responsible for engineering services in the form of planning, design, construction administration, and supervision of all City infrastructure systems, which include streets and alleys, sanitary and storm sewers, stormwater management facilities, and water transmission and supply systems. The department provides engineering services for specific capital improvement maintenance projects as directed by the Mayor and City Council. The Engineering Department is responsible for developing an annual Road Improvement Program. The Engineering Department is responsible for the review of project plans and construction inspections for private development projects that propose stormwater management and/or infrastructure improvements. Engineering services also include traffic engineering and stormwater drainage reviews.

2025 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Prioritize Road, Sidewalk, and Other Infrastructure Projects and Funding

- Action Item:** Complete the 2025 Road, Sewer, and Water Rehabilitation Program by October 31, 2025.
Status: The 2025 RSW was not completed by October 31, 2025, and will be completed in early 2026. This occurred due to the engineering department being staffed at 66% for much of the year when current staff left the City for other job opportunities.

- **Action Item:** Oversee consultant design of new sidewalks and construct new sidewalks for the 2025 Sidewalk Program.
Status: The 2025 Sidewalk Program was completed, and 2.06 miles of sidewalks were constructed.

Goal: Improve Programs to Reduce Sanitary Sewer Back-ups and Overflows

- **Action Item:** Track the deployed long-term sanitary flow reduction program success via number of replaced sanitary services and provide a yearly update.
Status: As of July 2025, 15 complete sanitary services were replaced with the sanitary service replacement program. 30 services are expected to be installed by the end of the year.
- **Action Item:** Complete the Basin 3 and 4 Discharge Replacement Project.
Status: The Basin 3 and 4 Discharge Replacement Project construction was not completed. The project plans were completed and permitted, but construction will not commence until 2026.

Goal: Use Innovative Methods to Address Flooding Issues

- **Action Item:** Provide a ranking of all stormwater projects to the City Council to gain feedback on where to spend stormwater capital funds.
Status: The ranking of all stormwater projects and programs was presented to City Council.
- **Action Item:** Complete construction of the Glendale Avenue Flood Prone Area Capital Improvement Project.
Status: Project scope and cost increases caused the Glendale Avenue Flood Prone Project to be re-examined. Alternate projects to reduce total project costs are being considered.

Goal: Improve Planning and Maintenance of Existing Infrastructure

- **Action Item:** Complete an analysis of the City's roadway system and adjust weight restrictions throughout the entire City.
Status: The analysis of the roadway system was conducted and the new weight restrictions proposed. The installation of new signage to reflect the revised weight restrictions will be completed in 2026.
- **Action Item:** Complete collecting traffic data for all Arterial and Collector street intersections.
Status: All arterial and collector street intersections have now had traffic data collected.

Strategic Priority 4: Community Safety

Goal: Promote and Preserve Wheaton as a Safe City

- **Action Item:** Prepare a School Traffic Analysis Report for 4 elementary schools.
Status: Traffic Analysis Reports were generated for Longfellow, Madison, Whittier, and Emerson Schools.

2026 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Prioritize Road, Sidewalk, and Other Infrastructure Projects and Funding

- **Action Item:** Complete the plans for the 2026 Road, Sewer, and Water Rehabilitation Program by February 28, 2026.
- **Action Item:** Complete the 2026 Road, Sewer, and Water Rehabilitation Program by October 31, 2026.
- **Action Item:** Oversee consultant design of new sidewalks and construct new sidewalks for the 2026 Sidewalk Program.

Goal: Improve Programs to Reduce Sanitary Sewer Back-ups and Overflows

- **Action Item:** Track the deployed long-term sanitary flow reduction program success via the number of replaced sanitary services and provide a yearly update.
- **Action Item:** Complete the underground installation for the Basin 3 and 4 Discharge Replacement Project.
- **Action Item:** After the completion of the Basin 3 and 4 Discharge underground work, initiate a contract for the installation of flow metering in Basin 3 and 4 to measure the effects of the Basin 3 and 4 Discharge project as well as the effects of the Basin 3 sanitary chemical grouting.

Goal: Use Innovative Methods to Address Flooding Issues

- **Action Item:** Complete construction of the Glendale Avenue Flood Prone Area Capital Improvement Project.
- **Action Item:** Review current NPDES program, determine program deficiencies compared to the new NPDES requirements, and revise our NPDES program as appropriate.

Goal: Improve Planning and Maintenance of Existing Infrastructure

- **Action Item:** Complete the redeployment of the overweight signage throughout the City.
- **Action Item:** Perform a traffic calming study for at least one location in the City.

Strategic Priority 4: Community Safety
Goal: Promote and Preserve Wheaton as a Safe City

- **Action Item:** Prepare a School Traffic Analysis Report for 4 elementary schools.
- **Action Item:** Generate a pedestrian crossing (W11-2) warning signage policy.

PERFORMANCE AND WORKLOAD MEASURES
Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	Complete Annual Road, Sewer, and Water Rehabilitation Program	100%	100%	100%	100%	100%
	Date Plans Completed <i>(with target date of February 28th of each year)</i>	02/07/23	02/28/24	02/28/25	05/22/25	02/28/26
	Date Construction Completed <i>(with target date of October 31st of each year)</i>	10/31/23	10/31/24	10/31/25	07/01/26	10/31/26
Enhanced Infrastructure	Linear Miles of Street Rehabilitated in the Annual Road, Sewer, and Water Program	3.72	5.3	5.5	5.2	5.6
Environmental Sustainability	Complete NPDES Report or Permit Renewal	100%	100%	100%	100%	100%

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	No. of traffic improvement requests reviewed	42	35	35	44	35
	Days between request and initial response	N/A	10 days	14 days	5 days	14 days
	Engineering Permits issued:					
	No. of permits reviewed <i>(excludes multiple reviews on one permit)</i>	485	467	450	473	450
	Total Permit Fees assessed	\$ 101,386	\$ 185,024	\$ 70,000	\$ 144,000	\$ 70,000

N/A = Not Available

EXPENDITURES BY CATEGORY

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Expenditures				
Personal Services	\$ 787,450	\$ 823,096	\$ 764,100	\$ 870,652
Employee Benefits	103,246	115,324	107,204	120,025
Supplies & Materials	2,009	3,675	3,800	3,675
Charges & Services	46,927	60,747	61,547	61,429
Interfund Transfers	173,671	174,519	174,519	187,328
Total Expenditures	\$ 1,113,303	\$ 1,177,361	\$ 1,111,170	\$ 1,243,109

City of Wheaton
General Fund - General Government - Engineering
Expenditures
Calendar Year 2026 Budget

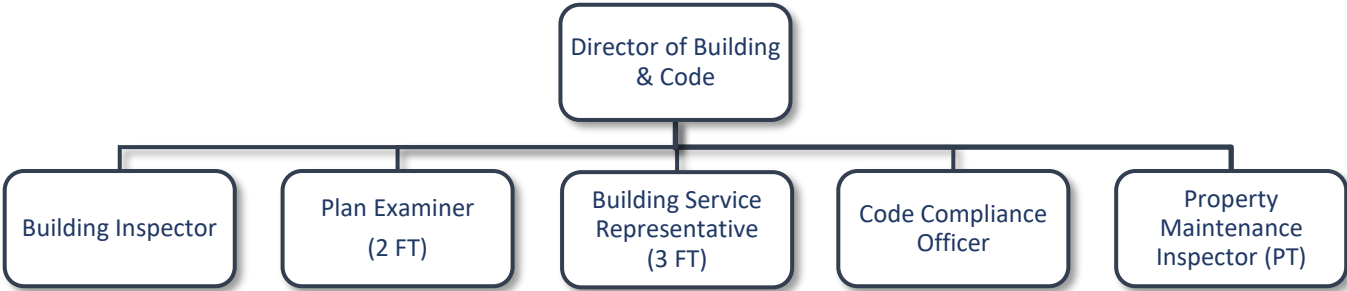
Fund 100 General Fund Org 14500010 Engineering		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50010	Wages-Full Time	\$ 727,724	\$ 771,944	\$ 805,462	\$ 750,000	\$ 852,779	\$ 102,779	13.7%
50030	Wages-Part Time	12,938	14,974	17,634	14,100	17,335	3,235	22.9%
50100	Overtime	338	48	-	-	-	-	0.0%
51060	Sick Leave Buy-Back	704	484	-	-	538	538	100.0%
Total Personal Services		741,704	787,450	823,096	764,100	870,652	106,552	13.9%
51100	Employer-FICA	55,391	58,698	62,969	58,454	66,606	8,152	13.9%
51105	Employer-IMRF Pension	38,224	44,548	52,355	48,750	53,419	4,669	9.6%
Total Employee Benefits		93,615	103,246	115,324	107,204	120,025	12,821	12.0%
60030	Printing	201	145	175	300	175	(125)	-41.7%
60700	Supplies & Materials	1,919	1,863	3,500	3,500	3,500	-	0.0%
Total Supplies & Materials		2,120	2,008	3,675	3,800	3,675	(125)	-3.3%
63005	Training	744	85	3,000	3,000	3,000	-	0.0%
63010	Meetings & Conferences	201	33	750	750	750	-	0.0%
63015	Dues & Subscriptions	925	748	1,595	1,595	1,595	-	0.0%
64100	Contractual Services	30,276	16,655	24,650	24,650	22,400	(2,250)	-9.1%
67700	Communications	4,656	4,884	4,752	4,752	5,434	682	14.4%
68001	Software Licenses/Maint	5,572	24,523	26,000	26,800	28,250	1,450	5.4%
Total Charges & Services		42,374	46,928	60,747	61,547	61,429	(118)	-0.2%
90630	Health Insurance	110,803	108,219	110,090	110,090	119,248	9,158	8.3%
91620	Liability Insurance	34,604	34,727	30,992	30,992	34,020	3,028	9.8%
93641	Tech Replacement	8,133	7,200	6,960	6,960	5,875	(1,085)	-15.6%
94640	Capital Equip Repl	2,010	2,049	2,089	2,089	5,242	3,153	150.9%
96600	Fleet Services	19,466	21,476	24,388	24,388	22,943	(1,445)	-5.9%
Total Interfund Transfers		175,016	173,671	174,519	174,519	187,328	12,809	7.3%
Total Engineering		\$ 1,054,829	\$ 1,113,303	\$ 1,177,361	\$ 1,111,170	\$ 1,243,109	\$ 131,939	11.9%

City of Wheaton
General Fund - General Government - Engineering
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	14500010	Engineering			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time		Director of Engineering Senior Project Engineer Development Engineer (2) Project Engineer (2) Project Engineer - Traffic	\$ 852,779	
50030	Wages-Part Time		Interns (2)	17,335	
51060	Sick Leave Buy-Back			538	
51100	Employer-FICA			66,606	
51105	Employer-IMRF Pension			53,419	
60030	Printing			175	
60700	Supplies and Materials			3,500	
63005	Training			3,000	
63010	Meetings & Conferences			750	
63015	Dues & Subscriptions			1,595	
		100	APWA (1)		
		500	ASCE (2)		
		180	IAFSM (3)		
		325	ITE (1)		
		250	NSPE (1)		
		240	Professional Registration (4)		
64100	Contractual Services			22,400	
		2,900	Printer/Copier Lease		
		2,500	Stormwater Permitting Consultant (reimbursable)		
		17,000	Traffic Counter Data Analysis		
67700	Communications			5,434	
		3,650	ATT Mobile Phone		
		450	Landline Phones		
		1,334	Verizon Mobile		
68001	Software Licenses/Maint			28,250	
		7,000	DLT Solutions AutoCAD Maintenance		
		500	Topcon Total Station Software		
		20,750	Urban SDK Traffic Analysis		
90630	Health Insurance			119,248	
91620	Liability Insurance			34,020	
93641	Tech Replacement			5,875	
94640	Capital Equip Repl			5,242	
96600	Fleet Services			22,943	
Total Engineering				\$ 1,243,109	

City of Wheaton
Building and Code Enforcement
Calendar Year 2026 Budget

ORGANIZATIONAL SUMMARY



PERSONNEL SUMMARY

	2023	2024	2025	2025	2026
	Actual	Actual	Budget	Projected	Budget
Full-Time Employees	7.48	7.48	7.48	7.98	7.98
Part-Time Employees	1.00	1.00	1.00	0.50	0.50
Total FTEs	8.48	8.48	8.48	8.48	8.48

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Building and Code Enforcement Department is responsible for ensuring public safety, health, and welfare as it relates to the built environment, as well as the effective use of energy. This is accomplished through the adoption, administration, and enforcement of codes. The codes include the Wheaton Municipal Code, Wheaton Zoning Ordinance, and nationally recognized codes for residential buildings, commercial buildings, existing buildings, electrical, mechanical, fuel/gas, fire prevention, and property maintenance. The State of Illinois has adopted codes that the city is required to enforce, including plumbing, accessibility, and energy conservation, along with an agreement with the Office of State Fire Marshal to enforce the Elevator Safety Code.

The organization of the department concentrates on permitting, inspections, occupancy approval, property maintenance, and assistance with fire prevention. Permitting new construction, remodeling, and demolition of structures encompasses plan review, coordination of approvals required by other governmental agencies, and permit issuance. Inspections are conducted during various stages of construction to verify code compliance. Occupancy is granted to a new or newly remodeled space once work has been completed and code compliance has been verified. Enforcement of the property maintenance code is done to help ensure the health, safety, and welfare of all residents. This involves inspection of sites to confirm violations, notifying building owners or tenants with specific information as to how their property is in violation, and conducting follow-up inspections to verify compliance. Assistance with the Fire Prevention Program includes the development of fire code-related forms and informational handouts for various projects, and assistance with fire code-related violations. Additional services that are provided include responding to code questions, scanning construction documents for public access, responding to FOIA requests, and aiding other departments with cases or issues that involve buildings.

2025 GOALS

Strategic Priority 1: Financial Stability

Goal: Implement a permit submittal fee in conjunction with the implementation of the online permitting process.

- **Action Item:** Implement plan submittal fees. Adjust the fee schedule and any applicable ordinances to allow for a submittal fee to be charged for certain permits.
Status: Plan review submittal fees were implemented for new single-family homes, new commercial buildings, as well as significant additions and interior remodels for both residential and commercial properties.

Strategic Priority 4: Community Safety

Goal: Successfully implement the latest adopted generation of ICC codes.

- **Action Item:** Adopt and implement the 2024 ICC International Building Codes and the 2023 National Electrical Code. Update all customer relations correspondence, informational materials, and all plan review comments to reflect the new code requirements. Train staff and develop an educational plan to work with and assist customers in learning the new codes.
Status: The 2024 ICC codes and the 2023 National Electrical Code were adopted in early 2024 and are currently being enforced within Wheaton.

Strategic Priority 3: Responsive and Efficient Service

Strategic Priority 5: Environmental Sustainability

Goal: Implement the new online permit submittal process and establish new internal operational procedures.

- **Action Item:** Implement the new process to allow customers to submit and obtain building permits online. Develop new internal operating procedures to optimize the efficiency and effectiveness of this new system. This will increase convenience for customers and result in a substantial reduction in paper submittals.
- **Status:** We implemented the MaintStar online permitting system on April 7, 2025. All aspects of the permitting process are now online; we no longer accept new paper submittals. Additionally, we have adjusted internal responsibilities to optimize the efficiency and effectiveness of this new system.

2026 GOALS

Strategic Priority 3: Responsive and Efficient Service

Goal: Continue to enhance the effectiveness and efficiency of the online permitting system.

- **Action Item:** Identify any issues with the new permitting system and implement corrections. Analyze the system operation and make workflow improvements where necessary and/or possible. Examine internal operations for efficiency enhancement possibilities.

Strategic Priority 4: Community Safety

Goal: Enhance communication and education of our customers on the new building code requirements.

- **Action Item:** Develop updated information for mainstream permits that reflect our adopted ordinances. These information pages will meet accessibility standards, discuss code items that are specific to the permit type, as well as any major code changes that will pertain to the permit. Providing this information will educate our customers about the new building code requirements.

Strategic Priority 3: Responsive and Efficient Service

Goal: Implement the new online service request submittal process and establish new internal operational procedures for Code Enforcement.

- **Action Item:** Implement the new process to allow customers to submit service requests to Code Enforcement online. Develop new internal operating procedures to optimize the efficiency and effectiveness of this new system. Develop additional tracking data to get a better picture of Code Enforcement activity and effectiveness. This will increase convenience for customers and result in the development of better data collection and analysis.

Strategic Priority 3: Responsive and Efficient Service

Goal: Offer a customer service survey to determine the level of satisfaction and the needs of our customers.

- **Action Item:** Develop a customer service survey to measure the level of customer satisfaction with our services and processes. Additionally, use this survey to identify and address the needs of our customers.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	Average Turnaround Time:					
	Time from Permit Receipt to Intake Review	N/A	N/A	48 hours	25.25 hours	24.00 hours
	Completion of 1st Plan Review Cycle	2.81 days	5.85 days	3.00 days	5.68 days	6.00 days
Community Safety	Code Enforcement - Time from Violation Notice to Compliance	N/A	N/A	14.00 days	14.00 days	12.00 days

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	Permits Issued	2,754	5,516	2,800	3,064	3,000
	Number of Permit Related Inspections	5,925	6,221	5,900	5,800	6,000
Community Safety	Code Enforcement - Number of Cases	436	398	400	396	400

EXPENDITURES BY CATEGORY

Expenditures	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Personal Services	\$ 691,803	\$ 728,007	\$ 734,412	\$ 771,654
Employee Benefits	86,104	101,333	102,230	105,665
Supplies & Materials	3,050	4,100	3,300	3,900
Charges & Services	183,077	249,581	283,885	235,723
Interfund Transfers	175,912	187,902	187,902	200,804
Total Expenditures	\$ 1,139,946	\$ 1,270,923	\$ 1,311,729	\$ 1,317,746

City of Wheaton
General Fund - General Government - Building and Code Enforcement
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund Org 15000010 Building & Code Enforcement		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50010	Wages-Full Time	\$ 596,520	\$ 664,931	\$ 701,382	\$ 707,400	\$ 744,931	\$ 37,531	5.3%
50030	Wages-Part Time	45,694	26,872	25,863	26,000	26,723	723	2.8%
50100	Overtime	-	-	-	250	-	(250)	-100.0%
51060	Sick Leave Buy-Back	816	-	762	762	-	(762)	-100.0%
Total Personal Services		643,030	691,803	728,007	734,412	771,654	37,242	5.1%
51100	Employer-FICA	46,449	49,462	55,695	56,183	59,032	2,849	5.1%
51105	Employer-IMRF Pension	30,174	36,642	45,638	46,047	46,633	586	1.3%
Total Employee Benefits		76,623	86,104	101,333	102,230	105,665	3,435	3.4%
60030	Printing	597	178	600	300	400	100	33.3%
60700	Supplies & Materials	3,363	2,872	3,500	3,000	3,500	500	16.7%
Total Supplies & Materials		3,960	3,050	4,100	3,300	3,900	600	18.2%
63005	Training	5,347	4,600	7,000	6,000	7,000	1,000	16.7%
63015	Dues & Subscriptions	2,573	5,605	6,100	5,800	4,670	(1,130)	-19.5%
64100	Contractual Services	176,219	147,700	164,083	160,000	169,082	9,082	5.7%
67700	Communications	5,387	5,505	5,232	5,505	5,121	(384)	-7.0%
68001	Software Licenses/Maint	121,490	19,667	67,166	106,580	49,850	(56,730)	-53.2%
Total Charges & Services		311,016	183,077	249,581	283,885	235,723	(48,162)	-17.0%
90630	Health Insurance	118,401	115,640	125,503	125,503	135,943	10,440	8.3%
91620	Liability Insurance	39,126	39,265	35,041	35,041	38,465	3,424	9.8%
93641	Tech Replacement	9,526	7,785	8,260	8,260	8,757	497	6.0%
94640	Capital Equip Repl	1,976	2,035	2,095	2,095	2,159	64	3.1%
96600	Fleet Services	17,715	11,187	17,003	17,003	15,480	(1,523)	-9.0%
Total Interfund Transfers		186,744	175,912	187,902	187,902	200,804	12,902	6.9%
75007	SBITA Principal-GASB 96	11,832	-	-	-	-	-	0.0%
75008	SBITA Interest-GASB 96	168	-	-	-	-	-	0.0%
Total Debt Service		12,000	-	-	-	-	-	0.0%
Total Building and Code Enforcement		\$ 1,233,373	\$ 1,139,946	\$ 1,270,923	\$ 1,311,729	\$ 1,317,746	\$ 6,017	0.5%

City of Wheaton
General Fund - General Government - Building and Code Enforcement
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	15000010	Building & Code Enforcement			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time		Director of Building & Code Plan Examiner (2) Building Inspector Code Compliance Officer Building Dept Service Representative (3)	\$ 744,931	
50030	Wages-Part Time		PT Property Maintenance Inspector	26,723	
51100	Employer-FICA			59,032	
51105	Employer-IMRF Pension			46,633	
60030	Printing		Business Cards, Code Enforcement Field Notices	400	
60700	Supplies & Materials			3,500	
63005	Training			7,000	
63015	Dues & Subscriptions			4,670	
		275	ACI Membership		
		25	AFA Membership		
		230	ALA Membership		
		2,000	Code Books & Digital Subscription		
		240	ICC Membership		
		25	ICEA Membership		
		50	Journal of Light Construction		
		1,575	NFPA Membership & E-Codes		
		100	NWBOCA Membership		
		150	SBOC Membership		
64100	Contractual Services			169,082	
		2,000	Elevator Inspections (Reimbursable)		
		93,800	General, Electrical, Mechanical Inspections		
		14,500	Grass & Board-up Services (Reimbursable)		
		735	Microfiche Reader Maintenance Agreement		
		2,000	Microfilm Contract		
		30,000	Plan Review Services		
		21,000	Plumbing Inspections		
		3,547	Printer/Copier Lease		
		1,500	Property Search Database Services		
67700	Communications			5,121	
		1,784	ATT Mobile		
		524	Landline Phones		
		2,813	Verizon Mobile		
68001	Software Licenses/Maintenance		Online Permitting Software	49,850	
90630	Health Insurance			135,943	
91620	Liability Insurance			38,465	
93641	Technology Replacement			8,757	
94640	Capital Equip Repl			2,159	
96600	Fleet Services			15,480	
Total Building and Code Enforcement				\$ 1,317,746	

City of Wheaton Facilities Calendar Year 2026 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

In 2025, a seasonal employee was added.

	<u>Full Time Equivalent</u>				
	2023	2024	2025	2025	2026
	Actual	Actual	Budget	Projected	Budget
Full-Time Employees	2.00	2.00	2.00	2.00	2.00
Part-Time Employees	0.20	0.20	0.50	0.70	0.70
Total FTEs	2.20	2.20	2.50	2.70	2.70

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

This organization accounts for building and maintenance costs associated with the day-to-day activities in all the City Buildings, including City Hall, Annex, Police Station, Fire Station# 37, Fire Station# 38, Fire Station# 39, and Public Works. All buildings' exterior and interior maintenance costs, including all utility service costs, are accounted for in this organization. The expenses for the Water Division building are recorded in the Water Fund.

2025 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Improve Planning and Maintenance of Existing Infrastructure.

- Action Item:** Follow routine maintenance guidelines to ensure proper equipment operation and efficiency.
Status: Ongoing - Routine maintenance schedules are being followed for City buildings, with regular inspections and servicing of equipment to ensure operational efficiency.
- Action Item:** Identify prioritized needs of City infrastructure through meetings with staff and inspection of facilities based off of 2024 Facility Assessment Study.
Status: Meet with staff on items that need to be done, developing a work list of items, updating with actual costs.
- Action Item:** Support and coordinate the implementation of a facilities maintenance plan based on the recommendations of the study to produce the desired outcome.
Status: Moved our CIP list to work closely with FCA. Added hours to all work orders.

Strategic Priority 3: Responsive and Efficient Services

Goal: Improve Service Delivery through Process Improvements and Data Analysis.

- **Action Item:** Meet with HR and determine where the gap in knowledge/skills and training exists. Schedule seminars and training, as needed.
- Status:** Have suggested classes to take with the assistant maintenance technician. A part-time employee is enrolled in two classes that will directly help his development in facilities maintenance.

2026 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Improve Planning and Maintenance of Existing Infrastructure.

- **Action Item:** Follow routine maintenance guidelines to ensure proper equipment operation and efficiency.
- **Action Item:** Continually reassess needs of City infrastructure through meetings with staff and inspection of facilities, leveraging the 2024 Facility Assessment Study.
- **Action Item:** Support and coordinate the implementation of a facilities maintenance plan based on the recommendations of the study to produce the desired outcome.

Strategic Priority 3: Responsive and Efficient Services

Goal: Improve Service Delivery through Process Improvements and Data Analysis.

- **Action Item:** Continue development of maintenance staff knowledge and expertise through enrollment in classes and trainings.
- **Action Item:** Improve data collection by incorporating Facility Condition Assessment Study work items and actual costs into facility work orders.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	Work Orders Completed	583	509	N/A	707	800
	Service Contracts Managed	15	15	N/A	15	15
	Total Building Sq. Ft. Maintained	668.731	668.731	668.731	668.731	668.731

N/A = Not Available

EXPENDITURE BY CATEGORY

Expenditures	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Personal Services	\$ 218,188	\$ 221,151	\$ 232,071	\$ 240,580
Employee Benefits	28,487	30,864	31,911	32,436
Supplies & Materials	226,043	179,200	160,750	178,550
Charges & Services	216,902	239,800	249,400	352,966
Interfund Transfers	450,492	477,514	477,514	506,141
Total Expenditures	\$ 1,140,112	\$ 1,148,529	\$ 1,151,646	\$ 1,310,673

City of Wheaton
General Fund - General Government - Facilities
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund Org 15550000 Facilities		2023 Actual		2024 Actual		2025 Budget		2025 Projected		2026 Budget		26 Budget vs 25 Proj. \$ %	
50010	Wages-Full Time	\$	178,856	\$	200,891	\$	202,235	\$	205,500	\$	211,907	\$	6,407 3.1%
50029	Wages-Full Time (Reg)		7,812		-		-		-		-		- 0.0%
50030	Wages-Part Time		16,549		17,048		18,145		18,200		19,686		1,486 8.2%
50031	Wages-Seasonal		157		-		-		7,600		8,721		1,121 14.8%
51060	Sick Leave Buy-Back		714		249		771		771		266		(505) -65.5%
Total Personal Services			204,088		218,188		221,151		232,071		240,580		8,509 3.7%
51020	Uniform Allowance		734		527		750		750		750		- 0.0%
51100	Employer-FICA		15,153		16,326		16,918		17,753		18,404		651 3.7%
51105	Employer-IMRF Pension		9,870		11,634		13,196		13,408		13,282		(126) -0.9%
Total Employee Benefits			25,757		28,487		30,864		31,911		32,436		525 1.6%
60400	Repairs		192,448		122,170		91,200		82,000		91,200		9,200 11.2%
60410	Facilities Maint. Materials		-		-		-		-		51,200		51,200 100.0%
60700	Supplies & Materials		73,963		103,873		88,000		78,750		36,150		(42,600) -54.1%
Total Supplies & Materials			266,411		226,043		179,200		160,750		178,550		17,800 11.1%
64100	Contractual Services		228,507		185,971		201,100		212,200		119,850		(92,350) -43.5%
64120	Cleaning Services		-		-		-		-		170,616		170,616 100.0%
64125	Snow Removal Services		11,980		16,840		23,000		12,000		20,000		8,000 66.7%
67700	Communications		1,118		1,243		1,300		1,300		1,300		- 0.0%
67705	Utilities-Gas		14,972		12,848		14,400		23,900		25,600		1,700 7.1%
67707	Utilities-Sanitary		-		-		-		-		15,600		15,600 100.0%
Total Charges & Services			256,577		216,902		239,800		249,400		352,966		103,566 41.5%
90630	Health Insurance		32,783		30,920		31,454		31,454		34,071		2,617 8.3%
91620	Liability Insurance		10,832		9,261		10,331		10,331		12,256		1,925 18.6%
93641	Tech Replacement		1,458		1,173		1,150		1,150		920		(230) -20.0%
94640	Capital Equip Repl		84,634		71,449		70,968		70,968		74,627		3,659 5.2%
95642	Building Renewal		283,867		303,064		323,159		323,159		344,185		21,026 6.5%
96600	Fleet Services		33,411		34,625		40,452		40,452		40,082		(370) -0.9%
Total Interfund Transfers			446,985		450,492		477,514		477,514		506,141		28,627 6.0%
Total Facilities		\$	1,199,818	\$	1,140,112	\$	1,148,529	\$	1,151,646	\$	1,310,673	\$	159,027 13.8%

For Calendar Year 2026, General Fund facilities organizations: Building & Grounds (15540000), Police Station Maintenance (15540020), Fire Station #38 Maintenance (15540031), Fire Station #39 Maintenance (15540032), Fire Station #37 Maintenance (15540033), and PW Building Maintenance (15540040) were combined into one new organization - Facilities (15550000).

City of Wheaton
General Fund - General Government - Facilities
Expenditures
Calendar Year 2026 Budget

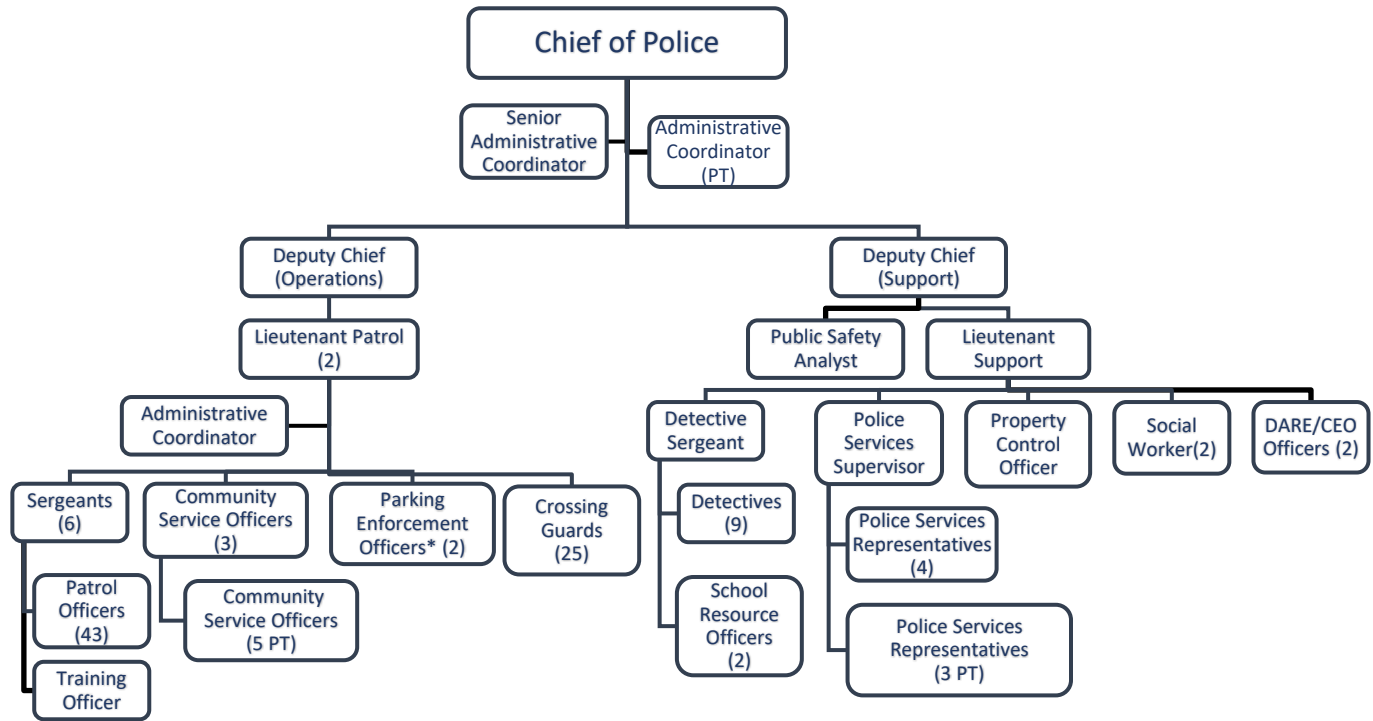
Fund	100	General Fund			
Org	15550000	Facilities			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time			\$ 211,907	
			Facilities Manager		
			Maintenance Technician		
50030	Part Time Wages			19,686	
			PT Facilities Custodian		
50031	Wages-Seasonal			8,721	
51060	Sick Leave Buy Back			266	
51020	Uniform Allowance			750	
51100	Employer-FICA			18,404	
51105	Employer-IMRF Pension			13,282	
60400	Repairs			91,200	
		21,000	City Hall/Annex		
		7,000	Fire Station #37		
		15,000	Fire Station #38		
		8,300	Fire Station #39		
		21,600	Police Station		
		18,300	Public Works		
60410	Facilities Maintenance Materials			51,200	
		9,500	City Hall/Annex		
		2,750	Fire Station #37		
		8,000	Fire Station #38		
		3,300	Fire Station #39		
		22,900	Police Station		
		4,750	Public Works		
60700	Supplies & Materials			36,150	
		2,400	First Aid Supplies		
		3,450	Ice Melt		
		30,300	Janitorial Supplies		
64100	Contractual Services			119,850	
		1,900	AED Maintenance		
		3,100	Backflow Preventer Testing		
		1,200	Doors & Gates		
		12,400	Elevator Maintenance		
		2,000	Energy Efficiency Improvements		
		1,250	Exhaust Detection		
		12,650	Fire Protection/Maintenance		
		24,200	HVAC Maintenance		
		22,700	Landscape Maintenance		
		3,750	Overhead Door Maintenance		
		4,000	Painting of Offices and Hallways		
		3,450	Pest Management		
		21,000	Range Decontamination/Removal		
		3,500	Security System License		
		2,750	Towels and Mat Service		

City of Wheaton
General Fund - General Government - Facilities
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	15550000	Facilities			
Account	Description	Amount	Description	Budget	
64120	Cleaning Services			170,616	
		920	Carpet/Window Cleaning-Annex		
		2,908	Carpet/Window Cleaning-City Hall		
		1,814	Carpet/Window Cleaning-FS #37		
		1,175	Carpet/Window Cleaning-FS #38		
		1,240	Carpet/Window Cleaning-FS #39		
		2,012	Carpet/Window Cleaning-PS		
		1,115	Carpet/Window Cleaning-PW		
		11,256	Cleaning Service-Annex		
		48,264	Cleaning Service-City Hall		
		82,200	Cleaning Service-PD		
		17,712	Cleaning Service-PW		
64125	Snow Removal Services			20,000	
		9,500	City Hall/Annex		
		10,500	Police Station		
67700	Communications			1,300	
67705	Utilities-Gas			25,600	
67707	Utilities-Sanitary		Wheaton Sanitary Service	15,600	
90630	Health Insurance			34,071	
91620	Liability Insurance			12,256	
93641	Tech Replacement			920	
94640	Capital Equip Repl			74,627	
95642	Building Renewal			344,185	
		47,156	City Hall		
		17,497	Annex		
		98,838	Police Station		
		48,879	Fire Station #38		
		26,245	Fire Station #39		
		16,288	Fire Station #37		
		89,282	PW Building		
96600	Fleet Services			40,082	
Total Facilities				\$ 1,310,673	

City of Wheaton
Police
Calendar Year 2026 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

For the 2026 Budget, a full-time Police Services Representative (PSR) position was converted to a part-time PSR position and a part-time Administrative Assistant position.

	Full Time Equivalent				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	82.87	82.87	84.87	83.87	83.87
Part-Time Employees	4.80	4.80	4.30	5.00	5.50
Total FTEs	87.67	87.67	89.17	88.87	89.37

The police department structure consists of three (3) Divisions: Administration, Operations, and Support. The Chief of Police heads the Administration, while the other divisions are headed by a Deputy Chief, with the command structure of Lieutenant and Sergeant beneath that rank. The Operations Division has two (2) lieutenants with six (6) sergeants, while the Support Division has one (1) lieutenant and one (1) sergeant. The department has a total of 70 sworn police officers.

*Parking Enforcement Officers report to the Police Lieutenant in the Operations Division, but their salaries are allocated to the Parking Fund.

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Police Department is responsible for responding to any condition or activity, that represents an immediate danger to either person or property, and for providing an efficient, effective means of reducing crime through patrol, investigation, apprehension, recovery of evidence, and the consistent enforcement of criminal and traffic

laws on the federal, state, and local levels.

POLICE DEPARTMENT STRUCTURE

Each division under the police department has clear responsibilities and contributes to the overall mission of the department.

- **Administration** is responsible for the overall operation of the police department and consists of the Chief of Police, Senior Administrative Coordinator and PT Administrative Coordinator. The division has primary responsibility for the overall department operations, creates policies, encourages morale, and establishes goals and objectives.
- **Operations** is the largest and most visible of division. Uniformed officers, community service officers, and parking enforcement officers patrol the City and respond to requests for police services.
- **Support** is comprised of Investigations, Police Services, Property and Evidence Control, and Community Engagement. Its members are responsible for major crime investigations, cataloging and retention, maintaining records, training, and responding to FOIA requests.

2025 GOALS

Strategic Priority 1: Financial Stability

Goal: Identify Revenue Enhancements

- **Action item:** Explore implementation of Oxcart Permit Systems to manage highway permitting of oversized and overweight vehicles in the City.
Status: Governance ordinance for oversized and overweight vehicles developed for City Council review.

Strategic Priority 3: Responsive and Efficient Services

Goal: Identify and Analyze Essential Services

- **Action item:** Using community feedback, conduct an organizational analysis to ensure the department's structure meets the expectations of the community.
Status: Analysis in progress.

Goal: Improve Service Delivery through Process Improvements and Data Analysis

- **Action item:** Collaborate with Information Technology to investigate and implement Single Sign On (SSO) in patrol vehicles and throughout the police department.
Status: Optimal SSO options identified and implemented in patrol vehicles.
- **Action item:** Analyze Crossing Guard services in the City.
Status: Analysis completed. Contracting services was not a cost-effective option.

Strategic Priority 4: Community Safety

Goal: Promote and Preserve Wheaton as a Safe City

- **Action item:** Full implementation of the Peer Jury Program to enhance restorative justice options and divert juveniles from courts.
Status: To date, 14 juveniles were 100% compliant with the issued consequences of the Peer Jury Program. These individuals were successfully diverted from the juvenile courts. 4 new jurors joined the program.
- **Action item:** Incorporate Nightlock and key card access for police officers to have access to CUSD 200 schools in emergencies.
Status: Nightlock devices installed in all CUSD 200 schools and access cards deployed to all squads.

Goal: Ensure that City Services Match Community Needs

- **Action item:** Conduct a town hall to seek resident and community stakeholder input to ensure the police department's services continue to align with community expectations.
Status: Town hall completed. Residents and community stakeholders received information through an interactive presentation and identified traffic enforcement/roadway safety along with school safety as the most important areas to focus policing efforts.

2026 GOALS

Strategic Priority 3: Responsive and Efficient Services

Goal: Regularly Communicate with Wheaton Residents and Stakeholders about City Services, Programs, and Initiatives

- **Action Item:** Produce bi-monthly public service announcements to address contemporary policing issues affecting the community and showcase available services, programs, and initiatives.
- **Action item:** Improve internal stakeholder communications by restructuring the department's SharePoint resources and site accessibility.

Goal: Identify and Analyze Essential Services

- **Action item:** Analyze the two separate parking citation platforms and seek out opportunities for consolidation.
- **Action item:** Explore implementation of Oxcart Permit Systems to govern and manage accountability of vehicle relocation by towing companies.

Strategic Priority 4: Community Safety

Goal: Prioritize employee recruitment and retention to ensure city service matches community needs

- **Action Item:** Implement a multifaceted recruitment strategy to remain competitive in a challenging recruitment environment.
- **Action Item:** Implement a standalone police department recruiting website and social media footprint in collaboration with Communications.

Goal: Enhance educational and outreach initiatives

- **Action Item:** Implement the D.A.R.E. program into Briar Glen Elementary School (District 89).

STAFFING AND CRIME STATISTICS

	2023 Actual	2024 Actual	2025 Estimate	2025 Projected	2026 Estimate
No. of Police Officers	69	70	70	70	70
Officers Per 1,000 Residents	1.28	1.29	1.29	1.29	1.29
Crime Reporting:					
Homicide	0	1	0	0	0
Sexual Assault	16	22	15	15	15
Robbery	0	3	5	2	5
Agg Assault and Battery	27	13	15	21	20
Burglary	50	34	50	21	25
Motor Vehicle Theft	4	12	5	15	15

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected
Responsive & Efficient Services	Compliments and Complaints:				
	Number of External/Public Portal Compliments	286	138	N/A	47
	Number of Complaints	4	10	N/A	5
	Number of Sustained Complaints	0	0	N/A	1
	Compliments and Complaints:				
	Average Minutes for Arrival from Dispatch Time	4	5	N/A	4
	On-Line Reporting:				
	Total On-Line Reports	453	404	N/A	402
Community Safety	Use of Force:				
	Number of Use of Force Incidents	6	7	N/A	14
	% of Calls for Service	0.01%	0.01%	N/A	0.02%
	% of Arrests	0.98%	1.20%	N/A	3.00%
	Roadway Safety:				
	Total Traffic Crashes	985	1,004	900	941
	Traffic Crashes Involving Injury	135	129	135	136
	Traffic Crashes Involving Bicyclists	14	8	10	11
	Traffic Crashes Involving Pedestrians	9	9	10	10
	Traffic Crash Involving Fatality	2	2	2	2
	Community Engagement:				
	Peer Jury Participants	N/A	4	N/A	13
	DARE/Online Safety Classes Taught	406	363	N/A	362
	School Incidents:				
	Number of Reported School Incidents	206	160	N/A	135

N/A = Not Available

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected
Responsive & Efficient Services	Total Calls for Service	64,661	47,844	65,000	49,411
	911 Calls	12,586	12,458	15,000	11,206
	Officer Initiated Action	52,512	35,386	45,000	38,205
	Crisis Intervention:				
	Hospitalization/Petition	47	42	50	41
	City Social Worker Referrals	650	1,086	1,000	1,555
	Special Community Events:				
	Community Events Coordinated	52	55	53	61
	Police Service Hours Expended	1,022	780	800	1,100
	FOIA:				
	Total Requests Processed	539	647	N/A	1,009
	Time Logged (Minutes)	N/A	251	N/A	100
Community Safety	Impaired Driving:				
	Crashes Involving impairment	16	19	20	9
	DUI Arrests	79	115	100	100
	Traffic Enforcement Contacts:				
	Tickets Issued	3,288	3,183	4,000	3,276
	Written Warning Issued	6,624	5,299	5,500	6,935
	Speeding Contacts	3,652	3,165	3,500	3,551
	Calls for Service Outcomes:				
	Number of Report Generating Incidents	2,798	2,414	N/A	2,000
	Number of Arrests	655	566	N/A	440
	Investigations Workload:				
	Total Assigned Cases	216	249	N/A	180
	Number of Subpoenas	195	148	N/A	175
	Number of Search Warrants	208	240	N/A	128
	Number of Candidate Backgrounds	9	28	N/A	27

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Personal Services	\$ 10,661,720	\$ 11,438,474	\$ 11,249,601	\$ 11,945,515
Employee Benefits	2,386,752	2,831,223	2,855,465	3,068,373
Supplies & Materials	103,326	113,000	108,800	116,500
Charges & Services	1,639,195	1,932,026	1,872,486	1,852,754
Interfund Transfers	4,979,187	4,973,456	4,973,456	5,247,896
Total Expenditures	\$ 19,770,180	\$ 21,288,179	\$ 21,059,808	\$ 22,231,038

**City of Wheaton
General Fund
Police Organization Summary
Calendar Year 2026 Budget**

The following is a combined summary of the Police Divisions: Administrative, Investigative Services, Traffic Patrol Services, General Services, Support Services, and School Crossing Guards.

		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
50010	Wages-Full Time	\$ 8,150,258	\$ 8,188,081	\$ 8,885,379	\$ 8,645,000	\$ 9,165,731	\$ 520,731 6.0%	
50028	Wages-Full Time (Supp)	745,679	805,294	950,264	861,250	962,877	101,627 11.8%	
50030	Wages-Part Time	282,032	303,099	255,920	328,165	339,590	11,425 3.5%	
50100	Overtime	273,563	458,045	353,500	443,775	461,000	17,225 3.9%	
50200	Holiday Pay	300,967	305,473	328,525	328,525	331,957	3,432 1.0%	
50250	Special Response Pay	73,324	81,651	112,000	90,000	111,000	21,000 23.3%	
50300	Court Time Pay	100,725	113,462	121,896	121,896	124,940	3,044 2.5%	
50400	Prep Time Pay	381,812	390,919	419,126	419,126	433,281	14,155 3.4%	
51060	Sick Leave Buy-Back	11,043	15,696	11,864	11,864	15,139	3,275 27.6%	
Total Personal Services		10,319,403	10,661,720	11,438,474	11,249,601	11,945,515	695,914 6.2%	
51020	Uniform Allowance	85,235	97,760	80,192	114,677	111,542	(3,135) -2.7%	
51100	Employer-FICA	217,827	226,699	255,633	251,523	267,683	16,160 6.4%	
51105	Employer-IMRF Pension	56,224	58,043	77,484	71,351	74,099	2,748 3.9%	
51115	Employer-Police Pension	1,043,231	1,754,250	2,417,914	2,417,914	2,615,049	197,135 8.2%	
51117	ER-Police Pension Stabilizati	-	250,000	-	-	-	- 0.0%	
Total Employee Benefits		1,402,517	2,386,752	2,831,223	2,855,465	3,068,373	212,908 7.5%	
60025	Postage	533	521	500	500	500	- 0.0%	
60030	Printing	864	442	4,000	1,000	4,000	3,000 300.0%	
60700	Supplies & Materials	96,421	102,363	108,500	107,300	112,000	4,700 4.4%	
Total Supplies & Materials		97,818	103,326	113,000	108,800	116,500	7,700 7.1%	
63005	Training	100,917	98,562	109,550	122,700	126,550	3,850 3.1%	
63010	Meetings & Conferences	16,670	18,389	24,064	19,399	24,945	5,546 28.6%	
63015	Dues & Subscriptions	38,507	43,223	41,631	41,586	46,140	4,554 11.0%	
64100	Contractual Services	1,056,347	1,191,381	1,366,843	1,331,370	1,246,637	(84,733) -6.4%	
66600	Maintenance-Equipment	10,369	8,241	13,229	9,929	12,629	2,700 27.2%	
66601	Maintenance-Radio	-	-	10,000	10,000	10,000	- 0.0%	
67700	Communications	44,343	48,335	46,825	46,825	49,189	2,364 5.0%	
68001	Software Licenses/Maint	17,025	28,036	20,367	22,000	17,273	(4,727) -21.5%	
69210	Police Community Assistance	3,053	263	3,000	1,500	3,000	1,500 100.0%	
69215	Investigations	24,732	37,457	42,017	42,017	46,007	3,990 9.5%	
69230	Cannabis Use Tax Exp	137,120	92,660	110,000	92,660	135,884	43,224 46.6%	
69235	DUI Tech Expenditures	10,493	458	12,500	500	12,500	12,000 2400.0%	
69255	Org Retail Crime Grant Exp	333,216	72,190	132,000	132,000	122,000	(10,000) -7.6%	
Total Charges & Services		1,792,792	1,639,195	1,932,026	1,872,486	1,852,754	(19,732) -1.1%	
90630	Health Insurance	1,311,754	1,281,162	1,319,041	1,319,041	1,428,766	109,725 8.3%	
91620	Liability Insurance	401,967	405,934	366,404	366,404	403,115	36,711 10.0%	
93641	Tech Replacement	69,210	81,602	63,476	63,476	60,184	(3,292) -5.2%	
94640	Capital Equip Repl	20,591	96,962	97,671	97,671	104,698	7,027 7.2%	
96600	Fleet Services	565,502	606,261	617,444	617,444	740,283	122,839 19.9%	
97300	Debt Service (POB)	2,437,714	2,507,266	2,509,420	2,509,420	2,510,850	1,430 0.1%	
Total Interfund Transfers		4,806,738	4,979,187	4,973,456	4,973,456	5,247,896	274,440 5.5%	
Total Police		\$ 18,419,268	\$ 19,770,180	\$ 21,288,179	\$ 21,059,808	\$ 22,231,038	\$ 1,171,230 5.6%	

City of Wheaton
General Fund - Police - Administrative
Expenditures
Calendar Year 2026 Budget

Fund Org	100 16010020	General Fund Police Administrative	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
								\$	%
50010		Wages-Full Time	\$ 407,954	\$ 311,249	\$ 312,279	\$ 311,900	\$ 333,437	\$ 21,537	6.9%
50028		Wages-Full Time (Supp)	164,826	178,673	267,130	269,700	284,338	14,638	5.4%
50030		Wages-Part Time	18,668	34,782	-	365	26,737	26,372	7225.2%
50100		Overtime	7,281	5,343	5,000	475	2,500	2,025	426.3%
50200		Holiday Pay	4,359	4,511	4,654	4,654	4,800	146	3.1%
50250		Special Response Pay	2,028	-	2,000	-	1,000	1,000	100.0%
50300		Court Time Pay	1,308	1,353	1,396	1,396	1,440	44	3.2%
50400		Prep Time Pay	4,215	3,549	5,062	5,062	5,220	158	3.1%
51060		Sick Leave Buy-Back	1,385	1,310	1,471	1,471	1,438	(33)	-2.2%
Total Personal Services			612,024	540,770	598,992	595,023	660,910	65,887	11.1%
51020		Uniform Allowance	2,133	582	1,425	1,700	1,425	(275)	-16.2%
51100		Employer-FICA	19,768	20,535	25,247	25,372	29,404	4,032	15.9%
51105		Employer-IMRF Pension	8,601	10,285	17,363	17,531	18,338	807	4.6%
51115		Employer-Police Pension	31,193	50,873	69,152	69,152	74,790	5,638	8.2%
Total Employee Benefits			61,695	82,275	113,187	113,755	123,957	10,202	9.0%
60025		Postage	533	521	500	500	500	-	0.0%
60700		Supplies & Materials	37,292	36,911	37,000	37,000	38,000	1,000	2.7%
Total Supplies & Materials			37,825	37,432	37,500	37,500	38,500	1,000	2.7%
63005		Training	4,949	15,636	18,100	34,000	33,100	(900)	-2.6%
63010		Meetings & Conferences	768	50	798	450	873	423	94.0%
63015		Dues & Subscriptions	27,012	28,262	30,201	30,201	34,800	4,599	15.2%
64100		Contractual Services	7,779	79,677	133,625	125,000	88,230	(36,770)	-29.4%
69210		Police Community Assist	1,845	249	2,000	500	3,000	2,500	500.0%
69230		Cannabis Use Tax Exp	137,120	92,660	110,000	92,660	135,884	43,224	46.6%
69235		DUI Tech Expenditures	10,493	458	12,500	500	12,500	12,000	2400.0%
69255		Org Retail Crime Grant Exp	333,216	72,190	132,000	132,000	122,000	(10,000)	-7.6%
Total Charges & Services			523,182	289,182	439,224	415,311	430,387	15,076	3.6%
90630		Health Insurance	63,316	61,840	62,909	62,909	85,177	22,268	35.4%
91620		Liability Insurance	18,456	20,836	18,595	18,595	22,680	4,085	22.0%
93641		Tech Replacement	12,375	10,152	13,339	13,339	13,606	267	2.0%
94640		Capital Equip Repl	16,234	12,229	12,463	12,463	12,356	(107)	-0.9%
96600		Fleet Services	19,020	32,451	24,626	24,626	36,412	11,786	47.9%
97300		Debt Service (POB)	70,694	72,711	71,769	71,769	71,810	41	0.1%
Total Interfund Transfers			200,095	210,219	203,701	203,701	242,041	38,340	18.8%
Total Police Administrative			\$ 1,434,821	\$ 1,159,878	\$ 1,392,604	\$ 1,365,290	\$ 1,495,795	\$ 130,505	9.6%

City of Wheaton

General Fund - Police - Administrative

Expenditures

Calendar Year 2026 Budget

Fund	100	General Fund			
Org	16010020	Police Administrative			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			\$ 333,437
				Chief of Police	
				Police Training Officer	
	50028	Wages-Full Time (Supp)			284,338
				Senior Administrative Coordinator	
				Social Worker (2)	
	50030	Wages-Part Time			26,737
	50100	Overtime			2,500
	50200	Holiday Pay			4,800
	50250	Special Response Pay			1,000
	50300	Court Time Pay			1,440
	50400	Prep Time Pay			5,220
	51060	Sick Leave Buy-Back			1,438
	51020	Uniform Allowance			1,425
			750	Command	
			675	Sworn Personnel	
	51100	Employer-FICA			29,404
	51105	Employer-IMRF Pension			18,338
	51115	Employer-Police Pension			74,790
	60025	Postage			500
	60700	Supplies & Materials			38,000
			1,000	Cleaning Supplies	
			30,000	Duty & Practice Ammunition	
			1,000	Officer Wellness and Support	
			5,000	Supplies and Materials	
			1,000	Targets	
	63005	Training			33,100
			3,000	Annual Leadership Development	
			30,000	Basic Police Recruit Training	
			100	Social Worker Bar Assoc. Training	
	63010	Meetings & Conferences			873
			100	DuPage Chiefs / IL LEAP Annual Luncheon	
			444	IL LEAP Monthly Meetings & Conference	
			329	Illinois Chiefs Annual Conference	

City of Wheaton
General Fund - Police - Administrative
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	16010020	Police Administrative			
Account	Description	Amount	Description	Budget	
63015	Dues & Subscriptions			34,800	
		150	Association of Police Social Services		
		275	DuPage Chiefs Association		
		565	IL Association Chiefs of Police		
		240	IL Law Enforcement Alarm System		
		75	IL LEAP		
		220	International Association Chiefs of Police		
		24,000	Lexipol		
		9,000	MERIT Membership		
		275	Police Chief/Law & Order/FBI Bulletin		
64100	Contractual Services			88,230	
		52,500	ALPR Cameras Lease (20)		
		11,640	Axon 3rd Party Viewer Software		
		4,700	Bonterra Social Worker Software		
		1,000	Miscellaneous Services		
		11,000	Officer Wellness Screenings		
		1,500	Outdoor Rifle Range Agreement		
		1,440	Printer/Copier Lease		
		3,700	Professional Standards Tracker / Frontline		
		750	Uniform Cleaning		
69210	Police Community Assist			3,000	
69230	Cannabis Use Tax Expenditures			135,884	
		43,224	Axon Fleet Squad Cameras Lease (19)		
		92,660	Body Cameras Lease		
69235	DUI Tech Expenditures			12,500	
		12,500	Misc. DUI Supplies		
69255	Org Retail Crime Grant Exp			122,000	
		122,000	ALPR Cameras Lease (44)		
90630	Health Insurance			85,177	
91620	Liability Insurance			22,680	
93641	Tech Replacement			13,606	
94640	Capital Equip Replacement			12,356	
96600	Fleet Services			36,412	
97300	Debt Service (POB)			71,810	
		71,810	2021 G.O. Bonds (Pension Obligation Bonds)		
Total Police Administrative				\$ 1,495,795	

City of Wheaton
General Fund - Police - Investigative Services
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund Org 16052020 Investigative Services		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
50010	Wages-Full Time	\$ 1,588,704	\$ 1,682,103	\$ 1,774,763	\$ 1,773,200	\$ 2,103,643	\$ 330,443	18.6%
50028	Wages-Full Time (Supp)	61,662	89,357	94,490	95,200	101,375	6,175	6.5%
50100	Overtime	43,789	84,975	65,000	88,000	100,000	12,000	13.6%
50200	Holiday Pay	50,539	50,118	52,130	52,130	64,883	12,753	24.5%
50250	Special Response Pay	15,846	27,585	35,000	35,000	35,000	-	0.0%
50300	Court Time Pay	13,885	14,906	15,500	15,500	18,500	3,000	19.4%
50400	Prep Time Pay	74,594	75,851	79,292	79,292	93,490	14,198	17.9%
51060	Sick Leave Buy-Back	1,630	6,748	3,148	3,148	7,467	4,319	137.2%
Total Personal Services		1,850,649	2,031,643	2,119,323	2,141,470	2,524,358	382,888	17.9%
51020	Uniform Allowance	13,498	10,380	13,047	13,047	14,397	1,350	10.3%
51100	Employer-FICA	29,729	34,052	36,588	36,954	42,886	5,932	16.1%
51105	Employer-IMRF Pension	3,317	5,294	6,142	6,188	6,346	158	2.6%
51115	Employer-Police Pension	202,387	355,937	483,583	483,583	523,010	39,427	8.2%
Total Employee Benefits		248,931	405,663	539,360	539,772	586,639	46,867	8.7%
60700	Supplies & Materials	5,877	5,005	17,250	17,250	19,750	2,500	14.5%
Total Supplies & Materials		5,877	5,005	17,250	17,250	19,750	2,500	14.5%
63005	Training	21,288	16,885	19,000	17,500	19,000	1,500	8.6%
63010	Meetings & Conferences	3,929	6,078	4,749	4,749	5,000	251	5.3%
63015	Dues & Subscriptions	965	865	1,055	1,055	1,055	-	0.0%
64100	Contractual Services	10,922	17,520	11,283	11,283	12,775	1,492	13.2%
67700	Communications	2,793	2,103	2,015	2,015	2,015	-	0.0%
69215	Investigations	24,732	37,457	42,017	42,017	46,007	3,990	9.5%
Total Charges & Services		64,629	80,908	80,119	78,619	85,852	7,233	9.2%
90630	Health Insurance	221,607	231,898	235,908	235,908	289,603	53,695	22.8%
91620	Liability Insurance	64,595	69,453	61,983	61,983	77,112	15,129	24.4%
93641	Tech Replacement	10,371	8,213	8,519	8,519	6,684	(1,835)	-21.5%
94640	Capital Equip Repl	-	13,632	13,732	13,732	16,559	2,827	20.6%
96600	Fleet Services	25,763	49,399	40,044	40,044	38,608	(1,436)	-3.6%
97300	Debt Service (POB)	494,612	508,724	501,884	501,884	502,170	286	0.1%
Total Interfund Transfers		816,948	881,319	862,070	862,070	930,736	68,666	8.0%
Total Investigative Services		\$ 2,987,034	\$ 3,404,538	\$ 3,618,122	\$ 3,639,181	\$ 4,147,335	\$ 508,154	14.0%

City of Wheaton
General Fund - Police - Investigative Services
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	16052020	Investigative Services			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time			\$ 2,103,643	
			Deputy Police Chief		
			Police Lieutenant		
			Police Sergeant		
			School Liaison Officer (2)		
			DARE/Community Engagement Officer (2)		
			Detective (9)		
50028	Wages-Full Time (Supp)			101,375	
			Public Safety Analyst		
50100	Overtime			100,000	
50200	Holiday Pay			64,883	
50250	Special Response Pay			35,000	
50300	Court Time Pay			18,500	
50400	Prep Time Pay			93,490	
51060	Sick Leave Buy-Back			7,467	
51020	Uniform Allowance			14,397	
		750	Deputy Chief		
		1,260	Lieutenants/Sergeants		
		12,387	Sworn Personnel		
51100	Employer-FICA			42,886	
51105	Employer-IMRF Pension			6,346	
51115	Employer-Police Pension			523,010	
60700	Supplies & Materials			19,750	
		13,000	Community Engagement		
		250	Prisoner Meals		
		6,500	Supplies and Materials		
63005	Training			19,000	
63010	Meetings & Conferences			5,000	
		900	DJOA Conference		
		50	DuPage Chiefs/IL LEAP Annual Luncheon		
		330	IL Chiefs Annual Conference		
		2,500	Illinois Homicide Investigators Conference		
		1,000	Illinois School Resource Officer Association		
		220	International Association Chiefs of Police		
63015	Dues & Subscriptions			1,055	
		40	Crime Analyst Membership Dues		
		275	DuPage County Police Chiefs Association		
		250	DuPage County Senior Police Mgmt. Assoc.		
		300	DuPage Juvenile Officer Association		
		190	International Association Chiefs of Police		

City of Wheaton
General Fund - Police - Investigative Services
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	16052020	Investigative Services			
Account	Description	Amount	Description	Budget	
64100	Contractual Services			12,775	
		1,000	Computer Repairs		
		4,000	DuPage County Children's Center Annual Contribution		
		2,152	Printer/Copier Lease		
		5,623	Uniform Cleaning		
67700	Communications			2,015	
		1,583	Internet		
		432	Verizon Mobile		
69215	Investigations			46,007	
		7,250	Cellebrite		
		600	Covert GPS Tracking		
		995	Critical Reach Database		
		750	eLineup		
		11,820	Gray Key Software		
		1,920	IL Public Safety Agency Network (IPSAN)		
		6,972	LEADS Online Database		
		250	MOCIC		
		4,500	Routine Investigations		
		3,600	Transunion (TLO) subscription		
		2,250	Vigilant Software		
		5,100	ZetX's Trax Software		
90630	Health Insurance			289,603	
91620	Liability Insurance			77,112	
93641	Tech Replacement			6,684	
94640	Capital Equip Replacement			16,559	
96600	Fleet Services			38,608	
97300	Debt Service (POB)			502,170	
		502,170	2021 G.O. Bonds (Pension Obligation Bonds)		
Total Investigative Services				\$ 4,147,335	

City of Wheaton
General Fund - Police -Traffic Patrol Services
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund									
Org 16053020 Traffic Patrol Services									
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
50010	Wages-Full Time	\$ 5,956,229	\$ 5,990,560	\$ 6,590,074	\$ 6,357,000	\$ 6,523,952	\$ 166,952	2.6%	
50028	Wages-Full Time (Supp)	70,262	72,901	74,277	74,850	97,654	22,804	30.5%	
50030	Wages-Part Time	94,862	89,095	81,747	130,000	110,546	(19,454)	-15.0%	
50100	Overtime	218,033	362,968	275,000	346,800	350,000	3,200	0.9%	
50200	Holiday Pay	221,348	228,614	246,698	246,698	249,255	2,557	1.0%	
50250	Special Response Pay	55,450	54,066	75,000	55,000	75,000	20,000	36.4%	
50300	Court Time Pay	85,532	97,203	105,000	105,000	105,000	-	0.0%	
50400	Prep Time Pay	303,003	311,519	334,772	334,772	334,571	(201)	-0.1%	
51060	Sick Leave Buy-Back	8,028	7,638	7,245	7,245	6,234	(1,011)	-14.0%	
Total Personal Services		7,012,747	7,214,564	7,789,813	7,657,365	7,852,212	194,847	2.5%	
51020	Uniform Allowance	65,136	82,290	60,790	95,000	90,790	(4,210)	-4.4%	
51100	Employer-FICA	107,307	108,791	122,627	123,732	125,927	2,195	1.8%	
51105	Employer-IMRF Pension	3,586	4,050	4,828	4,865	5,267	402	8.3%	
51115	Employer-Police Pension	809,651	1,347,440	1,865,179	1,865,179	2,017,249	152,070	8.2%	
51117	ER-Police Pension Stabilization	-	250,000	-	-	-	-	0.0%	
Total Employee Benefits		985,680	1,792,571	2,053,424	2,088,776	2,239,233	150,457	7.2%	
60700	Supplies & Materials	34,276	42,140	30,250	30,250	30,250	-	0.0%	
Total Supplies & Materials		34,276	42,140	30,250	30,250	30,250	-	0.0%	
63005	Training	73,365	65,055	70,450	70,450	72,450	2,000	2.8%	
63010	Meetings & Conferences	11,973	12,011	17,628	13,500	18,103	4,603	34.1%	
63015	Dues & Subscriptions	10,390	13,971	10,225	10,225	10,150	(75)	-0.7%	
64100	Contractual Services	16,559	15,205	127,473	102,500	29,111	(73,389)	-71.6%	
66600	Maintenance-Equipment	3,246	5,042	8,500	8,500	11,000	2,500	29.4%	
67700	Communications	13,455	13,410	12,964	12,964	14,069	1,105	8.5%	
68001	Software Licenses/Maint	17,025	18,036	20,367	22,000	17,273	(4,727)	-21.5%	
Total Charges & Services		146,013	142,730	267,607	240,139	172,156	(67,983)	-28.3%	
90630	Health Insurance	869,174	833,443	863,581	863,581	901,348	37,767	4.4%	
91620	Liability Insurance	260,273	256,793	233,306	233,306	249,072	15,766	6.8%	
93641	Tech Replacement	37,869	56,160	35,502	35,502	33,734	(1,768)	-5.0%	
94640	Capital Equip Repl	2,007	62,938	63,405	63,405	69,045	5,640	8.9%	
96600	Fleet Services	484,259	472,236	464,651	464,651	581,476	116,825	25.1%	
97300	Debt Service (POB)	1,872,408	1,925,831	1,935,767	1,935,767	1,936,870	1,103	0.1%	
Total Interfund Transfers		3,525,990	3,607,401	3,596,212	3,596,212	3,771,545	175,333	4.9%	
Total Traffic Patrol Services		\$ 11,704,706	\$ 12,799,406	\$ 13,737,306	\$ 13,612,742	\$ 14,065,396	\$ 452,654	3.3%	

City of Wheaton

General Fund - Police -Traffic Patrol Services

Expenditures

Calendar Year 2026 Budget

Fund	100	General Fund			
Org	16053020	Traffic Patrol Services			
Account	Description	Amount	Description		Budget
50010	Wages-Full Time		Deputy Police Chief	\$	6,523,952
			Police Lieutenant (2)		
			Police Sergeant (6)		
			Police Officer (43)		
50028	Wages-Full Time (Supp)		Administrative Coordinator		97,654
50030	Wages-Part Time		PT Community Service Officer (5)		110,546
50100	Overtime				350,000
50200	Holiday Pay				249,255
50250	Special Response Pay				75,000
50300	Court Time Pay				105,000
50400	Prep Time Pay				334,571
51060	Sick Leave Buy-Back				6,234
51020	Uniform Allowance				90,790
		750	Deputy Chief		
		5,040	Lieutenants/Sergeants		
		10,000	Officer Specialty Assignment Uniform Outfit		
		1,000	Part Time CSO		
		20,000	Recruit Officer Initial Uniform Outfit (4)		
		54,000	Sworn Personnel		
51100	Employer-FICA				125,927
51105	Employer-IMRF Pension				5,267
51115	Employer-Police Pension				2,017,249
60700	Supplies & Materials				30,250
		5,000	AED Supplies		
		1,500	ET Filters		
		4,200	Evidence Technician Equipment		
		2,000	MERIT Equipment		
		500	Miscellaneous Bicycle Equipment		
		8,800	Miscellaneous Supplies and Materials		
		250	Prisoner Meals		
		6,000	Taser Cartridges and Batteries		
		2,000	Traffic Unit Speed Sign Batteries		
63005	Training				72,450
		3,000	Advanced Evidence Tech & Photography Courses		
		2,000	Breath Analysis Operator		
		3,450	Court Smart Online Training		
		2,500	Firearms Training		
		40,000	Miscellaneous and Mandated Training Courses		
		4,000	Physical Training		
		7,000	Reconstruction Training		
		9,000	School of Police Staff and Command		
		1,500	Taser Training		

City of Wheaton
General Fund - Police -Traffic Patrol Services
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	16053020	Traffic Patrol Services			
Account	Description	Amount	Description	Budget	
63010	Meetings & Conferences			18,103	
		1,500	AXON		
		4,200	DRE Conference		
		100	DuPage Chiefs / IL LEAP Annual Luncheon		
		630	DuPage Juvenile Officers Association Training Conference		
		600	IDIAI		
		444	IL LEAP Monthly Meetings & Conference		
		4,500	IL Tactical Officers Association Training Conference		
		2,000	Illinois Association of Technical Accident Investigators (IATAI) Conference		
		329	Illinois Chiefs Annual Conference		
		2,400	Midwest Impaired Driving Conference		
		1,400	Women in Criminal Justice Training		
63015	Dues & Subscriptions			10,150	
		275	DuPage Chiefs Association		
		375	DuPage County Senior Police Mgmt. Association		
		400	DuPage Juvenile Officer Association		
		135	IL Assoc. of Technical Accident Invest.		
		75	IL LEAP		
		450	IL Tactical Officers Association		
		220	International Association Chiefs of Police		
		240	International Association for Identification		
		7,980	North East Multi-Regional Training (NEMRT) Membership		
64100	Contractual Services			29,111	
		800	DJI Drone Warranty		
		1,500	Fusus CAD Integration Annual Subscription-ETSB		
		1,960	Printer/Copier Lease		
		10,000	Prisoner Hospital Bills		
		14,101	Uniform Cleaning		
		750	Uniform Cleaning Part Time CSO		
66600	Maintenance-Equipment			11,000	
		3,500	In-Ground Truck Scale		
		7,500	Squad Retro Fit		
67700	Communications			14,069	
		14,069	Verizon Mobile		
68001	Software Licenses/Maint			17,273	
		3,588	COP FTO - 911 Tech Training Software		
		7,500	Speed sign Software		
		6,185	Traffic Reconstruction Software		
90630	Health Insurance			901,348	
91620	Liability Insurance			249,072	
93641	Tech Replacement			33,734	
94640	Capital Equip Replacement			69,045	
96600	Fleet Services			581,476	
97300	Debt Service (POB)			1,936,870	
		1,936,870	2021 G.O. Bonds (Pension Obligation Bonds)		
Total Traffic Patrol Services				\$ 14,065,396	

City of Wheaton
General Fund - Police - General Services
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund									
Org 16053120 General Services									
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
50010	Wages-Full Time	\$ 197,371	\$ 204,169	\$ 208,263	\$ 202,900	\$ 204,699	\$ 1,799	0.9%	
50100	Overtime	1,377	1,373	3,500	3,500	3,500	-	0.0%	
50200	Holiday Pay	8,727	8,194	8,331	8,331	8,290	(41)	-0.5%	
Total Personal Services		207,475	213,736	220,094	214,731	216,489	1,758	0.8%	
51020	Uniform Allowance	1,667	436	1,050	1,050	1,050	-	0.0%	
51100	Employer-FICA	13,960	14,399	16,837	16,427	16,563	136	0.8%	
51105	Employer-IMRF Pension	16,712	11,150	14,306	13,958	13,552	(406)	-2.9%	
Total Employee Benefits		32,339	25,985	32,193	31,435	31,165	(270)	-0.9%	
60700	Supplies & Materials	1,694	1,730	3,000	1,800	3,000	1,200	66.7%	
Total Supplies & Materials		1,694	1,730	3,000	1,800	3,000	1,200	66.7%	
63005	Training	70	135	1,000	500	1,000	500	100.0%	
64100	Contractual Services	3,960	2,881	4,575	2,700	4,874	2,174	80.5%	
Total Charges & Services		4,030	3,016	5,575	3,200	5,874	2,674	83.6%	
90630	Health Insurance	47,487	46,380	47,182	47,182	51,106	3,924	8.3%	
91620	Liability Insurance	13,842	13,891	12,396	12,396	13,608	1,212	9.8%	
94640	Capital Equip Repl	1,839	7,637	7,529	7,529	6,180	(1,349)	-17.9%	
96600	Fleet Services	36,460	52,175	88,123	88,123	83,787	(4,336)	-4.9%	
Total Interfund Transfers		99,628	120,083	155,230	155,230	154,681	(549)	-0.4%	
Total General Services		\$ 345,166	\$ 364,550	\$ 416,092	\$ 406,396	\$ 411,209	\$ 4,813	1.2%	

City of Wheaton
General Fund - Police - General Services
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	16053120	General Services			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			\$ 204,699
				Community Service Officers (3)	
	50100	Overtime			3,500
	50200	Holiday Pay			8,290
	51020	Uniform Allowance			1,050
	51100	Employer-FICA			16,563
	51105	Employer-IMRF Pension			13,552
	60700	Supplies & Materials			3,000
	63005	Training			1,000
			1,000	CSO training	
	64100	Contractual Services			4,874
			3,000	DuPage County Animal Control-Service Fee	
			1,874	Uniform Cleaning	
	90630	Health Insurance			51,106
	91620	Liability Insurance			13,608
	94640	Capital Equip Replacement			6,180
	96600	Fleet Services			83,787
Total General Services					\$ 411,209

City of Wheaton
General Fund - Police - Support Services
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund							
Org	16050220	Support Services							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
50028	Wages-Full Time (Support)	\$	448,929	\$ 464,363	\$ 514,367	\$ 421,500	\$ 479,510	\$ 58,010	13.8%
50030	Wages-Part Time		34,239	36,009	39,173	56,800	62,307	5,507	9.7%
50100	Overtime		3,083	3,386	5,000	5,000	5,000	-	0.0%
50200	Holiday Pay		15,994	14,036	16,712	16,712	4,729	(11,983)	-71.7%
51060	Sick Leave Buy-Back		-	-	-	-	-	-	0.0%
Total Personal Services			502,245	517,794	575,252	500,012	551,546	51,534	10.3%
51020	Uniform Allowance		2,801	4,072	3,880	3,880	3,880	-	0.0%
51100	Employer-FICA		36,792	37,966	44,006	38,251	42,193	3,942	10.3%
51105	Employer-IMRF Pension		24,008	27,264	34,845	28,809	30,596	1,787	6.2%
Total Employee Benefits			63,601	69,302	82,731	70,940	76,669	5,729	8.1%
60030	Printing		864	442	4,000	1,000	4,000	3,000	300.0%
60700	Supplies & Materials		17,282	16,330	20,000	20,000	20,000	-	0.0%
Total Supplies & Materials			18,146	16,772	24,000	21,000	24,000	3,000	14.3%
63005	Training		1,245	851	1,000	250	1,000	750	300.0%
63010	Meetings & Conferences		-	250	889	700	969	269	38.4%
63015	Dues & Subscriptions		140	125	150	105	135	30	28.6%
64100	Contractual Services		1,017,127	1,076,098	1,089,887	1,089,887	1,111,647	21,760	2.0%
66600	Maintenance-Equipment		7,123	3,199	4,729	1,429	1,629	200	14.0%
66601	Maintenance-Radio		-	-	10,000	10,000	10,000	-	0.0%
67700	Communications		28,095	32,822	31,846	31,846	33,105	1,259	4.0%
68001	Software Licenses/Maintenance		-	10,000	-	-	-	-	0.0%
69210	Police Community Assist		1,208	14	1,000	1,000	-	(1,000)	-100.0%
Total Charges & Services			1,054,938	1,123,359	1,139,501	1,135,217	1,158,485	23,268	2.0%
90630	Health Insurance		110,170	107,601	109,461	109,461	101,532	(7,929)	-7.2%
91620	Liability Insurance		35,574	35,700	31,860	31,860	31,571	(289)	-0.9%
93641	Tech Replacement		8,595	7,077	6,116	6,116	6,160	44	0.7%
94640	Capital Equip Repl		511	526	542	542	558	16	3.0%
Total Interfund Transfers			154,850	150,904	147,979	147,979	139,821	(8,158)	-5.5%
Total Support Services			\$ 1,793,780	\$ 1,878,131	\$ 1,969,463	\$ 1,875,148	\$ 1,950,521	\$ 75,373	4.0%

City of Wheaton
General Fund - Police - Support Services
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	16050220	Support Services			
Account	Description	Amount	Description	Budget	
50028	Wages-Full Time (Support)			\$ 479,510	
			Services Supervisor		
			Property Control Officer		
			Police Service Representative (4)		
50030	Wages-Part Time			62,307	
			PT Police Service Representative (3)		
50100	Overtime			5,000	
50200	Holiday Pay			4,729	
51020	Uniform Allowance			3,880	
		3,000	Police Services Representative		
		380	Property Control Officer		
		500	Supervisor		
51100	Employer-FICA			42,193	
51105	Employer-IMRF Pension			30,596	
60030	Printing			4,000	
60700	Supplies & Materials			20,000	
		400	Batteries		
		4,000	Copy Machine Paper		
		3,500	Evidence/Property Control Storage		
		7,000	Office Supplies		
		5,100	Supplies and Materials		
63005	Training			1,000	
63010	Meetings and Conferences			969	
		600	IAPEM Annual Conference (PCO)		
		369	IL LEAP Conference (PSS)		
63015	Dues & Subscriptions			135	
		50	Illinois Assoc. for Property & Evidence		
		85	Police Records Supervisor Assoc.		
64100	Contractual Services			1,111,647	
		3,000	Bio-Hazard Remediation		
		2,134	Document Shredding Services		
		36,450	DU-COMM Participation-Facility Costs		
		947,300	DU-COMM Participation-Operations		
		7,000	DUI Drug Testing		
		107,350	DUJIS Operational Costs		
		3,380	Itouch Biometrics (Fingerprint Software)		
		3,722	Printer/Copier Lease		
		1,311	Uniform Cleaning		
66600	Maintenance-Equipment			1,629	
		1,629	Annual Porter Lee Service Agreement (BEAST)		

City of Wheaton
General Fund - Police - Support Services
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	16050220	Support Services			
	Account	Description	Amount	Description	Budget
	66601	Maintenance-Radio			10,000
			10,000	Other Radio Maintenance	
	67700	Communications			33,105
			5,036	VOIP Phones	
			28,069	Mobile Phones	
	90630	Health Insurance			101,532
	91620	Liability Insurance			31,571
	93641	Tech Replacement			6,160
	94640	Capital Equip Replacement			558
Total Support Services					\$ 1,950,521

City of Wheaton
General Fund - Police Crossing Guards
Expenditures
Calendar Year 2026 Budget

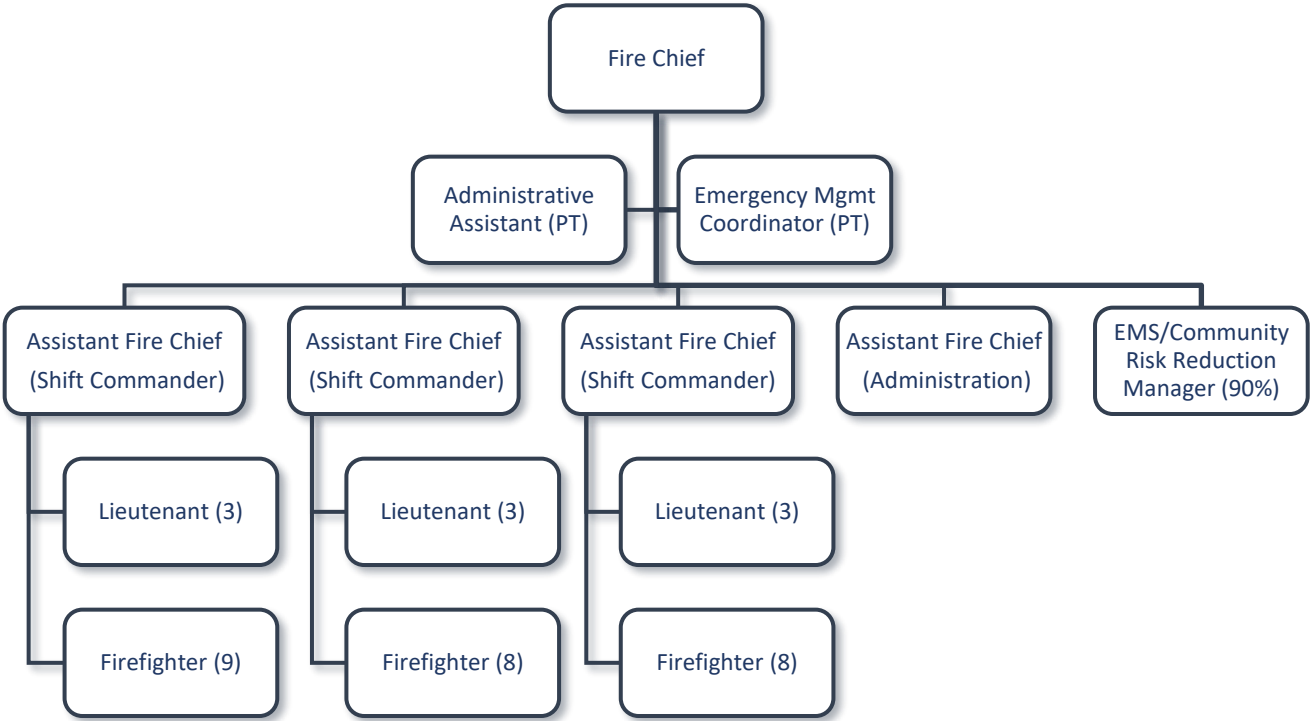
Fund	100	General Fund							
Org	16053200	School Crossing Guards							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
50030	Wages-Part Time		\$ 134,263	\$ 143,213	\$ 135,000	\$ 141,000	\$ 140,000	\$ (1,000)	-0.7%
	Total Personal Services		134,263	143,213	135,000	141,000	140,000	(1,000)	-0.7%
51100	Employer-FICA		10,271	10,956	10,328	10,787	10,710	(77)	-0.7%
	Total Employee Benefits		10,271	10,956	10,328	10,787	10,710	(77)	-0.7%
60700	Supplies & Materials		-	247	1,000	1,000	1,000	-	0.0%
	Total Supplies & Materials		-	247	1,000	1,000	1,000	-	0.0%
91620	Liability Insurance		9,227	9,261	8,264	8,264	9,072	808	9.8%
	Total Interfund Transfers		9,227	9,261	8,264	8,264	9,072	808	9.8%
Total School Crossing Guards			\$ 153,761	\$ 163,677	\$ 154,592	\$ 161,051	\$ 160,782	\$ (269)	-0.2%

City of Wheaton
General Fund - Police Crossing Guards
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund	
Org	16053200	School Crossing Guards	
Account	Description		Budget
50030	Wages-Part Time	\$	140,000
51100	Employer-FICA		10,710
60700	Supplies & Materials		1,000
91620	Liability Insurance		9,072
Total School Crossing Guards			<u>\$ 160,782</u>

City of Wheaton
Fire
Calendar Year 2026 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	38.90	40.90	39.90	39.90	39.90
Part-Time Employees	0.40	0.40	0.90	0.90	0.90
Total FTEs	39.30	41.30	40.80	40.80	40.80

The City contracts with an outside vendor for 19 Paramedic/Emergency Medical Services (EMS) and Field Triage Medic personnel to staff the operations of the fire department. The department has a total of 39 sworn firefighters.

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Fire Department’s mission is dedicated to safely providing the highest level of fire, rescue, emergency medical services, fire prevention services, and public education to those whom we are called to serve. These services will be provided by trained professional personnel striving for excellence while maintaining the resources entrusted to us in the highest level of readiness.”

The Fire Department has three fire stations staffed by personnel working 24-hour shifts. The fire stations are located in the southeast, west, and north sections of the City to provide professional coverage when an emergency arises. The City also operates three ambulances (one from each station) staffed by paramedics provided through a contract with an outside vendor.

The Fire Department accounts for the costs of operations using the following organizations to achieve the goals and objectives of the department: Fire Administration, Firefighting/Investigation, Communications, Homeland Security, Medical/Rescue, Fire Station 38 Maintenance, Fire Station 39 Maintenance, and Fire Station 37 Maintenance.

2025 GOALS

Strategic Priority 1: Financial Stability

Goal: Identify Expenditure Reduction Opportunities

- **Action Item:** Analyze the existing Emergency Medical Services (EMS) delivery model to determine the most effective and efficient way to provide current and future EMS to the community.
Status: 50% completed. The fire department developed a cost analysis worksheet comparing salary and benefit expense of hiring EMS staff as City employees versus continuing to use contractual personnel for paramedic staffing.
- **Action Item:** Identify other cost recovery opportunities for fire and rescue services.
Status: Legislative updates have provided additional opportunities for EMS reimbursement which are currently being analyzed by the fire department staff and the EMS billing contractor.

Strategic Priority 4: Community Safety

Goal: Ensure that City Services Match Community Needs

- **Action Item:** Continue to expand the fire department's community risk reduction initiatives through public education opportunities and other targeted campaigns.
Status: Restarted the department's residential smoke alarm program. Replaced the citizen fire academy with an open house event as a mean to provide public education and risk reduction to more residents and community members.
- **Action Item:** Investigate the creation of one or more feedback mechanisms to gauge the quality of services delivered.
Status: Identified the specific fire department services and functions that could be part of an overall quality assurance process. Started capturing additional demographic data on non-EMS requests for service as a mean to eventually create a standardized feedback process.

Goal: Promote and Preserve Wheaton as a Safe City

- **Action Item:** Review and refine the City's Continuity of Operations (COOP) and Continuity of Government (COG) plans.
Status: Not started.
- **Action Item:** Review and refine the City's Emergency Operation Plan to ensure preparedness.
Status: Not started.

Strategic Priority 3: Responsive and Efficient Services

Goal: Improve Service Delivery through Process Improvements and Data Analysis

- **Action Item:** Continue to develop the fire department pre-incident plans for all multi-family and commercial occupancies within the fire department response area.
Status: In progress. 70% completed.
- **Action Item:** Develop Standards of Cover/Risk Assessment for the City to analyze the current deployment model and performance.
Status: Risk assessment started by categorizing inspectable occupancies and identifying high, moderate, and low risk properties within the City. Data collection and performance benchmarks have been refined and reviewed. A change in reporting methodology using fire accreditation standards has been started.

Goal: Identify and Analyze Essential Services

- **Action Item:** Conduct a space needs study and facility assessment of Fire Station 39.
Status: The architectural firm BKV Group was retained to conduct a space study and site analysis of the current Station #39. Expected completion is December 2025.

- **Action Item:** Conduct a driving time analysis and location study to determine the proper location of Fire Station 39 based on the current service demand and service area.
Status: Completed.

2026 GOALS

Strategic Priority 1: Financial Stability

Goal: Identify Expenditure Reduction Opportunities

- **Action Item:** Analyze the existing Emergency Medical Services (EMS) delivery model to determine the most effective and efficient way to provide current and future EMS to the community.

Strategic Priority 3: Responsive and Efficient Services

Goal: Identify and Analyze Essential Services

- **Action Item:** Develop a functional and cost effective design for a replacement to the existing Fire Station 39 derived from the results of the space study and site analysis.
- **Action Item:** Negotiate a successor collective bargaining agreement with Wheaton Firefighters Local 3706

Strategic Priority 4: Community Safety

Goal: Promote and Preserve Wheaton as a Safe City

- **Action Item:** Review and refine the City's Continuity of Operations (COOP) and Continuity of Government (COG) plans.
- **Action Item:** Review and refine the City's Emergency Operation Plan to ensure preparedness.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	<u>Emergency Calls - Response Time - 90th percentile</u>					
	Emergency Medical incidents (Dispatch to 1st Unit Arrival)	9 min 46 sec	7 min 38 sec	<7 min	7 min 35 sec	<7 min
	Fire, Rescue, and Service incidents (Dispatch to 1st Unit Arrival)	8 min 55 sec	7 min 20 sec	<7 min	7 min 13 sec	<7 min
Community Safety	<u>Insurance Services Office:</u> Public Protection Classification (Lowest: Class 10 - Highest Class 1)	Class 2	Class 2	Class 2	Class 2	Class 2

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Community Safety	<u>Annual Count of Incidents:</u>					
	Emergency Medical Services	4,951	4,988	5,150	4,823	4,968
	Fire, Rescue, and Service incidents	1,699	1,704	1,751	1,709	1,760
	Mutual Aid Given	711	665	650	566	583
	Total:	6,650	6,692	6,901	6,532	6,728
	<u>Unit Response by Station:</u>					
	Station 37 - 1700 N. Main	2,631	2,586	2,784	2,703	2,784
	Station 38 - 1 Fapp Circle	5,484	5,690	5,596	5,433	5,596
	Station 39 - 1590 S. President	3,314	3,408	3,522	3,419	3,522
	<u>Service Demand Breakdown:</u>					
	% Emergency Medical Services	74%	75%	75%	74%	74%
	% Fire, Rescue, and Service Incidents	26%	25%	25%	26%	26%
	Annual Count of Fire Safety Inspections	336	336	400	560	500

EXPENDITURES BY CATEGORY

Expenditures	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Personal Services	\$ 5,658,215	\$ 5,769,904	\$ 6,036,907	\$ 5,907,365
Employee Benefits	1,481,774	1,552,881	1,546,749	1,446,719
Supplies & Materials	61,213	117,278	103,378	97,718
Charges & Services	3,027,899	3,113,284	3,114,149	3,253,621
Capital Outlays	2,597	8,000	7,500	7,500
Interfund Transfers	2,564,546	2,781,943	2,781,943	2,881,999
Total Expenditures	\$ 12,796,244	\$ 13,343,290	\$ 13,590,626	\$ 13,594,922

**City of Wheaton
General Fund
Fire Organization Summary
Calendar Year 2026 Budget**

The following is a combined summary of the Fire Divisions: Administrative, Firefighting/Investigation, Communications, Homeland Security, and Medical/Rescue.

		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
50010	Wages-Full Time	\$ 4,519,663	\$ 4,568,106	\$ 4,624,166	\$ 4,689,700	\$ 4,742,905	\$ 53,205	1.1%
50030	Wages-Part Time	584	30,571	57,831	31,100	59,669	28,569	91.9%
50100	Overtime	175,854	93,068	100,000	124,200	110,000	(14,200)	-11.4%
50150	Firefighter Replacement	902,386	799,059	810,000	1,014,000	810,000	(204,000)	-20.1%
50200	Holiday Pay	156,028	159,597	167,045	167,045	175,576	8,531	5.1%
51060	Sick Leave Buy-Back	10,074	7,814	10,862	10,862	9,215	(1,647)	-15.2%
	Total Personal Services	5,764,589	5,658,215	5,769,904	6,036,907	5,907,365	(129,542)	-2.1%
51020	Uniform Allowance	67,516	65,572	74,450	74,000	80,895	6,895	9.3%
51040	Medical Physicals	5,734	12,370	17,955	10,000	13,000	3,000	30.0%
51200	Employee Relations	1,743	2,361	2,200	2,200	2,500	300	13.6%
51100	Employer-FICA	87,605	86,692	94,066	96,310	96,374	64	0.1%
51105	Employer-IMRF Pension	8,525	8,116	7,149	7,178	7,229	51	0.7%
51120	Employer-Fire Pension	883,024	1,056,663	1,357,061	1,357,061	1,246,721	(110,340)	-8.1%
51122	ER-Fire Pension Stabilization	-	250,000	-	-	-	-	0.0%
	Total Employee Benefits	1,054,147	1,481,774	1,552,881	1,546,749	1,446,719	(100,030)	-6.5%
60030	Printing	197	206	2,000	2,000	2,000	-	0.0%
60400	Repairs	9,713	11,712	19,500	18,100	20,200	2,100	11.6%
60700	Supplies and Materials	38,668	49,295	95,778	83,278	75,518	(7,760)	-9.3%
	Total Supplies & Materials	48,578	61,213	117,278	103,378	97,718	(5,660)	-5.5%
63005	Training	18,014	34,142	28,800	19,000	41,400	22,400	117.9%
63010	Meetings and Conferences	1,672	877	2,525	1,825	2,525	700	38.4%
63015	Dues and Subscriptions	5,102	7,484	9,811	8,300	9,311	1,011	12.2%
64100	Contractual Services	2,803,573	2,909,600	2,991,319	3,003,859	3,114,405	110,546	3.7%
67700	Communications	54,202	54,606	56,279	56,615	57,030	415	0.7%
68001	Software Licenses/Maintenance	4,066	16,360	21,500	21,500	22,450	950	4.4%
69020	Disability Insurance Premium	4,165	4,830	3,050	3,050	6,500	3,450	113.1%
	Total Charges & Services	2,890,794	3,027,899	3,113,284	3,114,149	3,253,621	139,472	4.5%
70040	Communications Equipment	624	2,597	8,000	7,500	7,500	-	0.0%
	Total Capital Outlays	624	2,597	8,000	7,500	7,500	-	0.0%
90630	Health Insurance	615,750	632,310	627,515	627,515	679,716	52,201	8.3%
91620	Liability Insurance	181,328	191,229	168,596	168,596	185,068	16,472	9.8%
93641	Technology Replacement	26,376	22,351	22,159	22,159	25,861	3,702	16.7%
94640	Capital Equipment Replacement	8,157	72,958	73,665	73,665	78,789	5,124	7.0%
96600	Fleet Services	898,516	1,007,084	1,250,846	1,250,846	1,273,038	22,192	1.8%
97300	Debt Service (POB)	620,898	638,614	639,162	639,162	639,527	365	0.1%
	Total Interfund Transfers	2,351,025	2,564,546	2,781,943	2,781,943	2,881,999	100,056	3.6%
	Total Fire	\$ 12,109,757	\$ 12,796,244	\$ 13,343,290	\$ 13,590,626	\$ 13,594,922	\$ 4,296	0.0%

City of Wheaton
General Fund - Fire - Administrative
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund Org 16560031 Fire Administrative		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50010	Wages-Full Time	\$ 882,072	\$ 819,888	\$ 809,496	\$ 808,200	\$ 835,631	\$ 27,431	3.4%
50030	Wages-Part Time	-	30,571	31,954	31,100	32,932	1,832	5.9%
50100	Overtime	39,504	46,250	40,000	61,300	50,000	(11,300)	-18.4%
50150	Firefighter Replacement	11,515	14,318	10,000	10,000	10,000	-	0.0%
50200	Holiday Pay	13,822	18,468	18,829	18,829	20,258	1,429	7.6%
51060	Sick Leave Buy-Back	2,490	2,439	2,590	2,590	2,664	74	2.9%
Total Personal Services		949,403	931,934	912,869	932,019	951,485	19,466	2.1%
51020	Uniform Allowance	6,057	2,159	4,400	4,000	4,400	400	10.0%
51040	Medical Physicals	1,368	2,842	5,875	2,000	3,000	1,000	50.0%
51100	Employer-FICA	17,385	17,373	15,218	15,442	15,695	253	1.6%
51105	Employer-IMRF Pension	3,469	2,264	-	-	-	-	0.0%
51120	Employer-Fire Pension	119,297	142,755	173,975	173,975	159,830	(14,145)	-8.1%
51200	Employee Relations	1,743	2,361	2,200	2,200	2,500	300	13.6%
Total Employee Benefits		149,319	169,754	201,668	197,617	185,425	(12,192)	-6.2%
60030	Printing	197	206	2,000	2,000	2,000	-	0.0%
60400	Repairs	-	-	600	600	600	-	0.0%
60700	Supplies and Materials	6,600	6,127	13,728	10,228	13,928	3,700	36.2%
Total Supplies & Materials		6,797	6,333	16,328	12,828	16,528	3,700	28.8%
63005	Training	1,070	1,310	2,000	1,000	2,000	1,000	100.0%
63010	Meetings and Conferences	1,672	877	2,525	1,825	2,525	700	38.4%
63015	Dues and Subscriptions	5,102	7,484	9,811	8,300	9,311	1,011	12.2%
64100	Contractual Services	2,039	1,878	3,259	3,259	2,217	(1,042)	-32.0%
67700	Communications	39,205	39,716	40,499	40,499	42,659	2,160	5.3%
68001	Software Licenses/Maintenance	4,066	16,360	21,500	21,500	22,450	950	4.4%
Total Charges & Services		53,154	67,625	79,594	76,383	81,162	4,779	6.3%
90630	Health Insurance	94,974	92,759	78,636	78,636	85,177	6,541	8.3%
91620	Liability Insurance	29,529	29,633	24,381	24,381	26,762	2,381	9.8%
93641	Technology Replacement	26,376	22,351	22,159	22,159	25,861	3,702	16.7%
94640	Capital Equipment Replacement	2,544	9,537	9,664	9,664	14,189	4,525	46.8%
96600	Fleet Services	37,379	48,108	42,910	42,910	46,890	3,980	9.3%
97300	Debt Service (POB)	83,883	86,277	81,941	81,941	81,987	46	0.1%
Total Interfund Transfers		274,685	288,665	259,691	259,691	280,866	21,175	8.2%
Total Fire Administrative		\$ 1,433,358	\$ 1,464,311	\$ 1,470,150	\$ 1,478,538	\$ 1,515,466	\$ 36,928	2.5%

City of Wheaton
General Fund - Fire - Administrative
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	16560031	Fire Administrative			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time			\$ 835,631	
			Fire Chief		
			Fire Assistant Chief - Administrative		
			Fire Assistant Chief - Operations (3)		
50030	Wages-Part Time			32,932	
			PT Administrative Assistant		
50100	Overtime			50,000	
50200	Holiday Pay			20,258	
50150	Firefighter Replacement			10,000	
51060	Sick Leave Buy Back			2,664	
51020	Uniform Allowance			4,400	
51040	Medical Physicals			3,000	
		3,000	Medical Exams - Annual		
51200	Employee Relations			2,500	
51100	Employer-FICA			15,695	
51120	Employer-Fire Pension			159,830	
60030	Printing			2,000	
60400	Repairs			600	
		600	AV Equipment Repairs		
60700	Supplies and Materials			13,928	
		800	AV Aids & Supplies		
		1,140	Computer Supplies		
		1,988	Copier Supplies		
		7,000	Public Education		
		1,000	Training Room Equipment		
		2,000	Training Supplies and Materials		
63005	Training			2,000	
		2,000	Supervisory/Management Training		
63010	Meetings and Conferences			2,525	
		50	DuPage Fire Chiefs		
		2,200	Illinois/International Fire Chiefs Conference		
		275	Miscellaneous Meetings/Conferences		
63015	Dues and Subscriptions			9,311	
		50	DuPage Fire Chiefs		
		66	Fire Engineering		
		75	Firehouse		
		320	Illinois Fire Chiefs Association		
		250	International Associations Fire Chiefs		
		8,500	MABAS Division 12 Dues		
		50	Miscellaneous		

City of Wheaton
General Fund - Fire - Administrative
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	16560031	Fire Administrative			
Account	Description	Amount	Description	Budget	
64100	Contractual Services			2,217	
		1,917	Printer/Copier Lease		
		300	Uniform Cleaning		
67700	Communications			42,659	
		1,500	Comcast TV - All Stations		
		24,480	Internet - WAN		
		2,181	Landline		
		4,755	Mobile Data (VZW)		
		8,068	Mobile Phones (ATT)		
		1,675	Mobile Phones/Data (T-Mobile)		
68001	Software Licenses/Maintenance			22,450	
		550	ESO Emergency Reporting Data Access		
		4,400	Flow MSP Pre-Planning		
		6,000	ImageTrend RMS Software		
		11,500	Vector Solutions		
90630	Health Insurance			85,177	
91620	Liability Insurance			26,762	
93641	Technology Replacement			25,861	
94640	Capital Equipment Replacement			14,189	
96600	Fleet Services			46,890	
97300	Debt Service (POB)			81,987	
		81,987	2021 G.O. Bonds (Pension Obligation Bonds)		
Total Fire Administrative				\$ 1,515,466	

City of Wheaton
General Fund - Firefighting/Investigation
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund Org 16562000 Firefighting/Investigation		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50010	Wages-Full Time	\$ 3,538,329	\$ 3,643,296	\$ 3,705,323	\$ 3,771,700	3,792,460	\$ 20,760	0.6%
50100	Overtime	136,350	46,818	60,000	62,900	60,000	(2,900)	-4.6%
50150	Firefighter Replacement	890,871	784,741	800,000	1,004,000	800,000	(204,000)	-20.3%
50200	Holiday Pay	142,206	141,129	148,216	148,216	155,318	7,102	4.8%
51060	Sick Leave Buy-Back	7,009	5,375	7,638	7,638	5,886	(1,752)	-22.9%
Total Personal Services		4,714,765	4,621,359	4,721,177	4,994,454	4,813,664	(180,790)	-3.6%
51020	Uniform Allowance	61,459	63,413	70,050	70,000	76,495	6,495	9.3%
51040	Medical Physicals	4,366	9,528	12,080	8,000	10,000	2,000	25.0%
51100	Employer-FICA	62,986	61,762	68,455	72,420	69,799	(2,621)	-3.6%
51120	Employer-Fire Pension	763,727	913,908	1,183,086	1,183,086	1,086,891	(96,195)	-8.1%
51122	ER-Fire Pension Stabilization	-	250,000	-	-	-	-	0.0%
Total Employee Benefits		892,538	1,298,611	1,333,671	1,333,506	1,243,185	(90,321)	-6.8%
60400	Repairs	1,640	3,081	6,000	6,000	6,000	-	0.0%
60700	Supplies and Materials	14,572	19,091	46,800	46,800	22,340	(24,460)	-52.3%
Total Supplies & Materials		16,212	22,172	52,800	52,800	28,340	(24,460)	-46.3%
63005	Training	6,947	22,095	23,000	18,000	35,600	17,600	97.8%
64100	Contractual Services	7,604	7,208	10,021	6,100	9,721	3,621	59.4%
69020	Disability Insurance Premium	4,165	4,830	3,050	3,050	6,500	3,450	113.1%
Total Charges & Services		18,716	34,133	36,071	27,150	51,821	24,671	90.9%
90630	Health Insurance	506,530	525,637	534,725	534,725	579,207	44,482	8.3%
91620	Liability Insurance	147,646	157,429	140,496	140,496	154,224	13,728	9.8%
94640	Capital Equipment Replacement	-	57,638	58,046	58,046	58,466	420	0.7%
96600	Fleet Services	627,071	726,768	946,951	946,951	963,034	16,083	1.7%
97300	Debt Service (POB)	537,015	552,337	557,221	557,221	557,540	319	0.1%
Total Interfund Transfers		1,818,262	2,019,809	2,237,439	2,237,439	2,312,471	75,032	3.4%
Total Firefighting/Investigation		\$ 7,460,493	\$ 7,996,084	\$ 8,381,158	\$ 8,645,349	\$ 8,449,481	\$ (195,868)	-2.3%

City of Wheaton
General Fund - Firefighting/Investigation
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	16562000	Firefighting/Investigation			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time		Fire Lieutenant (9) Firefighter (25)	\$ 3,792,460	
50100	Overtime			60,000	
50150	Firefighter Replacement			800,000	
50200	Holiday Pay			155,318	
51060	Sick Leave Buy-Back			5,886	
51020	Uniform Allowance			76,495	
		2,600	FF Gear Cleaning and Repairs		
		6,000	Firefighting Boots (10 @ \$600)		
		43,000	Firefighting Turnout Gear - Set (10 @ \$4300)		
		2,100	Firefighting/Rescue Gloves		
		975	Hand Lights (5 @ \$195)		
		1,800	Helmets (5 @ \$560)		
		1,000	Miscellaneous		
		1,000	PPE Batteries		
		420	Protective Hoods (10 @ \$42)		
		600	Truck Belts (4 @ \$150)		
		17,000	Uniform Allowance (34 @ \$500)		
51040	Medical Physicals			10,000	
		10,000	Medical Exams		
51100	Employer-FICA			69,799	
51120	Employer-Fire Pension			1,086,891	
69020	Disability Insurance Premium			6,500	
60400	Repairs			6,000	
		1,600	Firefighting Equipment Repairs		
		1,800	Hose, Nozzle, Equipment Repairs		
		1,600	SCBA Harness, Bottle, and Facepiece Repairs		
		1,000	Small Motor Maintenance		
60700	Supplies and Materials			22,340	
		6,800	Air Cylinder Replacement		
		1,640	Air Mask Face Piece (4 @ \$410)		
		4,500	Fire Hose, Appliances, Nozzles, etc.		
		1,400	Foam (5 - 5 gal. @ \$280)		
		3,000	Hardware Supplies/Investigations		
		5,000	Miscellaneous Firefighting Tools and Equipment		

City of Wheaton
General Fund - Firefighting/Investigation
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	16562000	Firefighting/Investigation			
Account	Description	Amount	Description	Budget	
63005	Training			35,600	
		4,000	Advanced Technician FF Course for 4 FFs/CFFs		
		2,400	Educational Reimbursement		
		3,200	Fire Apparatus Engineer Training (4 personnel)		
		4,500	Fire Officer Certification Courses		
		500	Investigation Training		
		5,000	Live Fire Training		
		5,000	Special Rescue Training (HM, TRT, SW) for 5 personnel		
		5,000	Basic Ops FF Academy (Contingent)		
		6,000	Supervisory Training/Officer Development		
64100	Contractual Services			9,721	
		300	Air Cylinder Hydrotest		
		1,700	Breathing Air Maintenance		
		600	Extinguisher Recharge		
		1,200	Ground Ladder Testing		
		4,000	e-Hydraulic Tool Maintenance		
		721	Knox Key Secure System Annual Fee		
		1,200	SCBA Maint. Training (2 @ \$600)		
90630	Health Insurance			579,207	
91620	Liability Insurance			154,224	
94640	Capital Equipment Replacement			58,466	
96600	Fleet Services			963,034	
97300	Debt Service (POB)			557,540	
		557,540	2021 G.O. Bonds (Pension Obligation Bonds)		
Total Firefighting/Investigation				\$ 8,449,481	

City of Wheaton
General Fund - Fire - Communications
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund								
Org	16563000	Fire Communications								
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
			Actual	Actual	Budget	Projected	Budget	\$	%	
60400	Repairs		\$ 1,486	\$ 500	\$ 4,400	\$ 3,000	\$ 4,400	\$ 1,400	46.7%	
60700	Supplies and Materials		1,151	30	3,000	3,500	3,000	(500)	-14.3%	
Total Supplies & Materials			2,637	530	7,400	6,500	7,400	900	13.8%	
64100	Contractual Services		277,019	294,243	287,455	294,500	294,400	(100)	0.0%	
Total Charges & Services			277,019	294,243	287,455	294,500	294,400	(100)	0.0%	
70040	Communications Equipment		624	2,597	8,000	7,500	7,500	-	0.0%	
Total Capital Outlays			624	2,597	8,000	7,500	7,500	-	0.0%	
Total Fire Communications			\$ 280,280	\$ 297,370	\$ 302,855	\$ 308,500	\$ 309,300	800	0.3%	

City of Wheaton
General Fund - Fire - Communications
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund
Org 16563000 Fire Communications

Account	Description	Amount	Description	Budget
60400	Repairs			\$ 4,400
60700	Supplies and Materials			3,000
64100	Contractual Services			294,400
		1,100	Active 911/INetviewer	
		282,000	DU-COMM Participation-Operations	
		11,300	DU-COMM Participation-New Facility	
70040	Communications Equipment			7,500
		2,500	Intercom Headsets	
		4,000	Mobile Radio Installation	
		1,000	Pagers	
Total Fire Communications				\$ 309,300

City of Wheaton
General Fund - Fire - Homeland Security
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund							
Org	16564000	Homeland Security							
			2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
								\$	%
50030	Wages-Part Time		\$ 584	\$ -	\$ 25,877	\$ -	\$ 26,737	\$ 26,737	100.0%
	Total Personal Services		584	-	25,877	-	26,737	26,737	100.0%
51100	Employer-FICA		45	-	1,979	-	2,046	2,046	100.0%
	Total Employee Benefits		45	-	1,979	-	2,046	2,046	100.0%
60700	Supplies and Materials		4,960	11,024	19,250	7,750	19,250	11,500	148.4%
	Total Supplies & Materials		4,960	11,024	19,250	7,750	19,250	11,500	148.4%
63005	Training		-	-	3,800	-	3,800	3,800	100.0%
64100	Contractual Services		422	430	1,000	1,000	1,000	-	0.0%
67700	Communications		13,980	13,876	14,916	14,916	14,371	(545)	-3.7%
	Total Charges & Services		14,402	14,306	19,716	15,916	19,171	3,255	20.5%
94640	Capital Equipment Replacement		5,613	5,783	5,955	5,955	6,134	179	3.0%
	Total Interfund Transfers		5,613	5,783	5,955	5,955	6,134	179	3.0%
Total Homeland Security			\$ 25,604	\$ 31,113	\$ 72,777	\$ 29,621	\$ 73,338	\$ 43,717	147.6%

City of Wheaton
General Fund - Fire - Homeland Security
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	16564000	Homeland Security			
Account	Description	Amount	Description	Budget	
50030	Wages-Part Time			\$ 26,737	
			PT Emergency Management Coordinator		
51100	Employer-FICA			2,046	
60700	Supplies and Materials			19,250	
		5,000	Haz-Mat Materials - Misc. Supplies / Monitor Replacement		
		250	Homeland Security - Supplies and Materials		
		1,500	Spill Control Materials		
		8,000	Protective Equipment (HM, TRT, Swiftwater)		
		4,500	Specialized Rescue Equipment (TRT, Swiftwater)		
63005	Training			3,800	
		3,800	Hazardous Material/NIMS Emergency Management Training		
64100	Contractual Services			1,000	
		1,000	Warning System Monitoring Service		
67700	Communications			14,371	
		2,891	Landline		
		11,270	Mass Notification Software Services		
		210	Verizon Mobile		
94640	Capital Equipment Replacement			6,134	
Total Homeland Security				\$ 73,338	

City of Wheaton
General Fund - Fire - Medical/Rescue
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund Org 16565000 Medical/Rescue		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50010	Wages-Full Time	\$ 99,262	\$ 104,922	\$ 109,347	\$ 109,800	\$ 114,814	5,014	4.6%
51060	Sick Leave Buy-Back	575	-	634	634	665	31	4.9%
Total Personal Services		99,837	104,922	109,981	110,434	115,479	5,045	4.6%
51100	Employer-FICA	7,189	7,557	8,414	8,448	8,834	386	4.6%
51105	Employer-IMRF Pension	5,056	5,852	7,149	7,178	7,229	51	0.7%
Total Employee Benefits		12,245	13,409	15,563	15,626	16,063	437	2.8%
60400	Repairs	6,587	8,131	8,500	8,500	9,200	700	8.2%
60700	Supplies and Materials	11,385	13,023	13,000	15,000	17,000	2,000	13.3%
Total Supplies & Materials		17,972	21,154	21,500	23,500	26,200	2,700	11.5%
63005	Training	9,997	10,737	-	-	-	-	0.0%
64100	Contractual Services	2,516,489	2,605,841	2,689,584	2,699,000	2,807,067	108,067	4.0%
67700	Communications	1,017	1,014	864	1,200	-	(1,200)	-100.0%
Total Charges & Services		2,527,503	2,617,592	2,690,448	2,700,200	2,807,067	106,867	4.0%
90630	Health Insurance	14,246	13,914	14,154	14,154	15,332	1,178	8.3%
91620	Liability Insurance	4,153	4,167	3,719	3,719	4,082	363	9.8%
96600	Fleet Services	234,066	232,208	260,985	260,985	263,114	2,129	0.8%
Total Interfund Transfers		252,465	250,289	278,858	278,858	282,528	3,670	1.3%
Total Medical/Rescue		\$ 2,910,022	\$ 3,007,366	\$ 3,116,350	\$ 3,128,618	\$ 3,247,337	\$ 118,719	3.8%

City of Wheaton

General Fund - Fire - Medical/Rescue

Expenditures

Calendar Year 2026 Budget

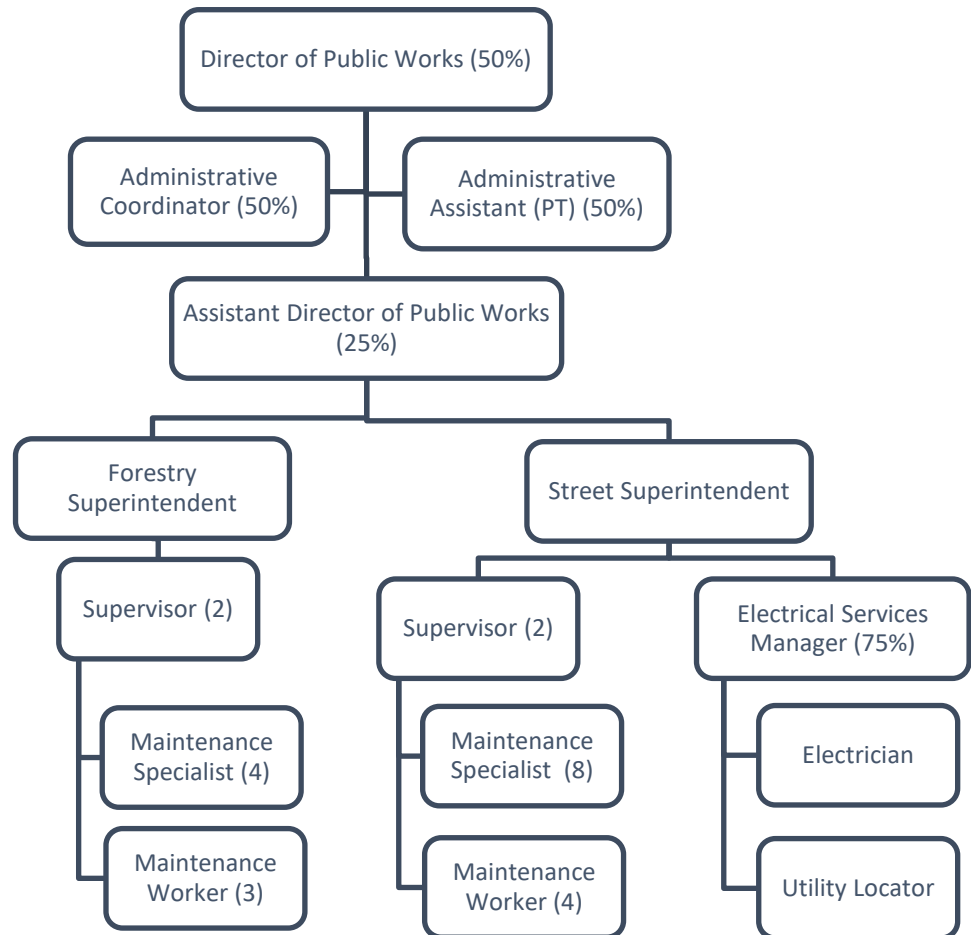
Fund	100	General Fund			
Org	16565000	Medical/Rescue			
Account	Description	Amount	Description		Budget
50010	Wages-Full Time		EMS/Community Risk Manager (90%)	\$	114,814
51060	Sick Leave Buy-Back				665
51100	Employer-FICA				8,834
51105	Employer-IMRF Pension				7,229
60400	Repairs				9,200
		1,200	Equipment Maintenance		
		1,000	Mannequin Repairs		
		7,000	Stretcher Repairs/Prev Maint		
60700	Supplies and Materials				17,000
		1,500	CPR Class Supplies		
		500	EMS Public Education Supplies		
		500	Infectious Disease Supplies		
		3,000	Medical Equipment Batteries		
		7,000	Medical Rescue Supplies		
		4,000	Replacement Mannequins (Airway, Infant)		
		500	Training Materials		
64100	Contractual Services				2,807,067
		14,000	Cardiac Monitor/AED (Entire City Inventory)		
		145,200	EMS Billing Services		
		375	Hydro Test Oxygen Cylinder		
		4,000	Oxygen Cascade Refill		
		2,643,492	Paramedic Services		
90630	Health Insurance				15,332
91620	Liability Insurance				4,082
96600	Fleet Services				263,114
Total Medical/Rescue				\$	3,247,337

City of Wheaton

Public Works

Calendar Year 2026 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	29.25	29.50	29.00	29.00	29.00
Part-Time Employees	0.25	0.25	0.25	0.25	0.25
Total FTEs	29.50	29.75	29.25	29.25	29.25

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Public Works is a service-oriented team working to maintain the standards expected by both the public and elected officials. The Department is responsible for providing public services to the citizens in a variety of areas to ensure that Wheaton is a clean, safe, and enjoyable place to live. The Public Works Department is divided into five divisions to efficiently deliver these services: the Street Division, Forestry & Public Grounds Division, Water Division (accounted for in the Water Fund), Sewer Division (accounted for in the Sanitary Sewer and Storm Sewer Funds), and Fleet Maintenance (accounted for in the Fleet Services Fund).

Services identified in this budget section range from all street and sidewalk maintenance; forestry, public grounds maintenance; streetlight and traffic signal maintenance, and special events. Public Works personnel also provide

resources, heavy equipment, snowplows, barricades, pumps, generators, and manpower to help mitigate public safety in response to emergencies.

The Public Works objectives are accounted for in several organizations:

- Administrative
- Special Events
- Streetlights and Traffic Signals
- Snow and Ice Control
- Forestry Operations
- Parking Facilities/Lots Maintenance
- Streams Subdivision Maintenance
- Traffic Signs and Lines
- Street and Sidewalk Maintenance
- Public Grounds

ADMINISTRATIVE DIVISION

The Administrative Division of Public Works oversees the administrative functions, long-range planning, and resource allocation of the Public Works Department.

2025 GOALS

Strategic Priority 3: Responsive and Efficient Services

Goal: Continually work on improving operations.

- **Action Item:** Identify opportunities to enhance performance and reduce costs.
Status: Staff reviewed existing utility dig restoration practices to implement new initiatives aiming for a 60-day completion goal.
- **Action Item:** Review existing processes for using the Lucy software to identify more efficient use.
Status: Operational divisions have implemented recommendations from the Lucy business process optimization assessment report concerning work request and work order tracking practices.

Goal: Enhance Department effectiveness through the development of personnel.

- **Action Item:** Monitor Tier II employee development and cross-training requirements toward promotion. Ensure employees are current with licenses and certifications in their areas of expertise.
Status: One Maintenance Worker was promoted to Maintenance Specialist, having completed all required areas of cross-training and certification.

2026 GOALS

Strategic Priority 3: Responsive and Efficient Services

Goal: Continually work on improving operations.

- **Action Item:** Work collaboratively with Human Resources towards renewal of the Local 150 collective bargaining agreement contract.

Goal: Enhance Department effectiveness through the development of personnel.

- **Action Item:** Monitor Tier II employee development and cross-training requirements toward promotion. Ensure employees are current with licenses and certifications in their areas of expertise.

STREET DIVISION

The Street Division is responsible for many maintenance activities related to the City’s streets, rights-of-way, and public facilities.

2025 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Improve Planning and Maintenance of Existing Infrastructure

- **Action Item:** For the annual sign replacement rotation program, replace 500 signs that are in poor condition.

Status: Sign staff replaced over 400 faded, missing, or damaged street and traffic signs. This number includes over 200 signs that were made and installed for the Customer Parking and Blue Dot Parking project.

Goal: Prioritize Road, Sidewalk, and Other Infrastructure Projects and Funding

- **Action Item:** Monitor and prioritize preventive maintenance activities such as asphalt patching, curb and gutter replacement, pothole filling, 7 centerline miles of crack filling, and 4 miles of asphalt surface treatment.
Status: One mile of asphalt streets were patched, over 1,200 feet of deteriorated curb and gutter were replaced, about 1,950 potholes were filled with approximately 20 tons of cold mix asphalt patch, 5.5 miles of streets were crack filled, and 4 miles of streets were treated with an asphalt rejuvenator.
- **Action Item:** Road Maintenance in coordination with the City Road Improvement Program. Asphalt overlay of 4 centerline miles.
Status: Approximately 3.2 miles of road received an asphalt overlay by the City’s Street crew, and 1.0 miles were patched with asphalt. Total of asphalt paved in 2025 was 4.2 miles.
- **Action Item:** Replace 900 squares of failed sidewalk through the Sidewalk Replacement Program. Address high-priority tripping hazards in designated areas. Identify and address locations outside the project area per established standards. This program helps achieve 2 of the City’s goals of Enhanced Infrastructure and Community Safety.
Status: Over 900 squares of failed sidewalk were replaced with the 2025 Sidewalk Replacement Program. Curb ramps were also upgraded to meet ADA standards with 80 detectable warning panels.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce the City’s Carbon Footprint

- **Action Item:** Replace 65 HPS streetlight fixtures with LED fixtures.
Status: Replaced 65 HPS streetlight fixtures with LED fixtures.

2026 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Improve Planning and Maintenance of Existing Infrastructure

- **Action Item:** For the annual sign replacement rotation program, replace 400 signs that are in poor condition.

Goal: Prioritize Road, Sidewalk, and Other Infrastructure Projects and Funding

- **Action Item:** Monitor and prioritize preventive maintenance activities such as asphalt patching, curb and gutter replacement, pothole filling, 6 centerline miles of crack filling, and 4 miles of asphalt surface treatment.
- **Action Item:** Road Maintenance in coordination with the City Road Improvement Program. Asphalt overlay of 4 centerline miles.
- **Action Item:** Replace 900 squares of failed sidewalk through the Sidewalk Replacement Program. Address high-priority tripping hazards in designated areas. Identify and address locations outside the project area per established standards. This program helps achieve 2 of the City’s goals: Enhanced Infrastructure and Community Safety.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce the City’s Carbon Footprint

- **Action Item:** Replace 64 HPS streetlight fixtures with LED fixtures.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	Number of sidewalk tripping complaints received each year	105	113	80	125	80
	Cubic yards (cy) of debris swept & removed from City streets each year	2,277	2,185	2,200	2,300	2,200
	Snow & ice removal operation events each year	7	12	10	10	10

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	Total number of work requests received from public annually:					
	Sidewalk	110	113	80	125	80
	Pothole	36	38	30	42	30
	Streetlight	89	106	50	112	50
	Number of signs replaced or repaired	859	405	500	440	400
	Miles of Road Paved In-house	4.0	4.1	4.0	4.2	4.0
	Number of driveway inspections	151	136	150	142	150
	Annual LED Streetlight upgrade:					
	HPS fixtures replaced with LED	72	164	65	65	64

FORESTRY & PUBLIC GROUNDS DIVISION

The Forestry Division is responsible for the maintenance of more than 20,000 city-owned trees through such activities as planting, pruning, and scheduled removals. The Public Grounds division maintains more than 27 acres of parks, rights-of-way, and open spaces through routine mowing, weed control, and fertilizing. Public Grounds division also maintains the seasonal color and over 1,600 street furniture assets in the newly enhanced (CBD) central business district.

2025 GOALS

Strategic Priority 4: Community Safety

Goal A: Promote and Preserve Wheaton as a Safe City

- Action Item:** A tree cycle pruning program established on a seven-year cycle for mature trees with an annual goal of 1,900 trees pruned.
Status: Pruned 2,786 trees through October 2025, which includes: 2,140 cycle pruned, 328 external & 318 internal demand pruned.
- Action Item:** Young tree cycle pruning is established on a three-year cycle. 2019 & 2022 total of 935 trees planted needing pruning.
Status: Pruned 935 trees through October 2025.
- Action Item:** Tree removal program to address dead, diseased, or hazardous trees from City right-of-ways. An estimated 3-year average of 450 trees is to be removed.
Status: Removed 406 trees through October 2025.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce the City's Carbon Footprint

- Action Item:** Invest in greener & more efficient technologies & tools.
Status: Assessing department needs for future purchases.

2026 GOALS

Strategic Priority 4: Community Safety

Goal A: Promote and Preserve Wheaton as a Safe City

- **Action Item:** A tree cycle pruning program established on a seven-year cycle for mature trees with an annual goal of 2,200 trees pruned.
- **Action Item:** Young tree cycle pruning is established on a three-year cycle. 2020 & 2023 total of 651 trees planted needing pruning.
- **Action Item:** Tree removal program to address dead, diseased, or hazardous trees from City right-of-ways. An estimated 3-year average of 390 trees is to be removed.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce the City's Carbon Footprint

- **Action Item:** Invest in greener & more efficient technologies & tools.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Financial Stability	Analyze expenditure reduction opportunities:					
	Review maintenance contracts for areas and opportunities of cost savings	4/4	4/4	4/4	4/4	4/4
	Review intergovernmental agreements with city, county, and state entities for better efficiencies	3/3	3/3	3/3	3/3	3/3

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	No. of trees to prune:					
	Cycle prune (7 year cycle)	3,246	1,607	1,850	2,150	2,200
	Young cycle prune (3 year cycle)	1,387	1,088	955	935	651
	External demand prune	176	231	150	330	200
	Internal demand prune	117	391	50	325	250
	No. of trees removed	467	386	250	410	390
	Storm Damage Calls	580	752	450	400	550
	No. of trees planted					
	(CBD, Shared Cost & Residential)	252	247	225	270	250
	Street Furniture Asset Maintenance:					
	Street Furniture inspections	1,628	1,641	1,705	1,641	1,641
	Landscape Beds maintenance	176	173	173	173	173
	Seasonal Color Pots maintenance	99	126	126	126	126

EXPENDITURES BY CATEGORY

Expenditures	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Personal Services	\$ 3,152,507	\$ 3,089,654	\$ 3,067,773	\$ 3,248,832
Employee Benefits	490,685	443,730	442,533	459,206
Supplies & Materials	631,103	930,650	813,450	884,950
Charges & Services	1,131,536	1,241,919	1,243,801	1,295,606
Capital Outlay	-	8,000	8,000	200,000
Interfund Transfers	2,706,683	2,556,675	2,556,675	2,633,750
Total Expenditures	\$ 8,112,514	\$ 8,270,628	\$ 8,132,232	\$ 8,722,344

City of Wheaton
General Fund
Public Works Organization Summary
Calendar Year 2026 Budget

The following is a combined summary of the General Fund Public Works Divisions: Administrative, Special Events, Streams Subdivision Maintenance, Traffic Signs and Lines, Street Lights and Traffic Signals, Snow and Ice Control, Streets and Sidewalk Maintenance, Forestry Operations, and Public Grounds.

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
50010 Wages-Full Time	\$ 449,206	\$ 509,158	\$ 493,681	\$ 500,800	\$ 519,299	\$ 18,499	3.7%
50029 Wages-Full Time (Reg)	2,132,713	2,347,524	2,259,403	2,288,900	2,398,440	109,540	4.8%
50030 Wages-Part Time	9,074	10,388	11,181	10,000	11,187	1,187	11.9%
50031 Wages-Seasonal	85,022	124,025	117,000	103,200	120,250	17,050	16.5%
50100 Overtime	155,789	158,704	206,055	162,539	197,389	34,850	21.4%
51060 Sick Leave Buy-Back	2,727	2,708	2,334	2,334	2,267	(67)	-2.9%
Total Personal Services	2,834,531	3,152,507	3,089,654	3,067,773	3,248,832	181,059	5.9%
51020 Uniform Allowance	14,198	13,932	15,100	15,800	15,100	(700)	-4.4%
51100 Employer-FICA	215,198	235,059	236,136	234,686	248,957	14,271	6.1%
51105 Employer-IMRF Pension	210,264	241,694	192,494	192,047	195,149	3,102	1.6%
Total Employee Benefits	439,660	490,685	443,730	442,533	459,206	16,673	3.8%
60030 Printing	130	217	200	200	200	-	0.0%
60100 Tools	10,072	12,755	15,300	14,900	16,300	1,400	9.4%
60300 Street Light Materials	34,568	24,477	114,400	112,000	112,100	100	0.1%
60400 Repairs	3,600	2,654	5,500	5,500	5,500	-	0.0%
60500 Road Materials	453,762	460,063	627,400	515,000	585,000	70,000	13.6%
60600 Tree Purchases	2,670	1,460	5,000	5,000	5,000	-	0.0%
60700 Supplies & Materials	148,599	129,477	162,850	160,850	160,850	-	0.0%
Total Supplies & Materials	653,401	631,103	930,650	813,450	884,950	71,500	8.8%
63005 Training	10,659	5,020	14,350	14,350	15,350	1,000	7.0%
63010 Meetings & Conferences	4,865	1,346	5,800	5,800	5,800	-	0.0%
63015 Dues & Subscriptions	3,536	3,712	4,825	4,825	5,825	1,000	20.7%
64100 Contractual Services	817,143	773,550	849,808	909,748	910,518	770	0.1%
64125 Snow Removal Services	35,744	67,074	118,000	41,000	90,150	49,150	119.9%
65400 Dump Fees	31,127	31,978	36,000	36,000	36,000	-	0.0%
66600 Maintenance-Equipment	4,308	4,552	3,600	4,400	4,400	-	0.0%
67700 Communications	10,412	12,555	9,988	13,130	13,015	(115)	-0.9%
67706 Utilities-Electric	218,298	212,679	180,000	195,000	195,000	-	0.0%
68001 Software Licenses/Maint	21,398	19,070	19,548	19,548	19,548	-	0.0%
Total Charges & Services	1,157,490	1,131,536	1,241,919	1,243,801	1,295,606	51,805	4.2%
70030 Operating Equipment	147,027	-	-	-	192,000	192,000	100.0%
70040 Communications Equipment	1,563	-	8,000	8,000	8,000	-	0.0%
Total Capital Outlays	148,590	-	8,000	8,000	200,000	192,000	2400.0%
90630 Health Insurance	662,677	693,081	453,101	453,101	490,299	37,198	8.2%
91620 Liability Insurance	156,542	149,482	132,991	132,991	145,295	12,304	9.3%
93641 Tech Replacement	12,618	9,739	11,988	11,988	14,226	2,238	18.7%
94640 Capital Equip Repl	11,571	11,810	12,061	12,061	19,595	7,534	62.5%
96600 Fleet Services	1,643,550	1,842,571	1,946,534	1,946,534	1,964,335	17,801	0.9%
Total Interfund Transfers	2,486,958	2,706,683	2,556,675	2,556,675	2,633,750	77,075	3.0%
Total Public Works	\$ 7,720,630	\$ 8,112,514	\$ 8,270,628	\$ 8,132,232	\$ 8,722,344	\$ 590,112	7.3%

City of Wheaton
General Fund - Public Works - Administrative
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund									
Org 17010040 Public Works Administrative									
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
50010	Wages-Full Time	\$ 251,255	\$ 287,711	\$ 266,979	\$ 272,200	\$ 282,741	\$ 10,541	3.9%	
50030	Wages-Part Time	9,074	10,388	11,181	10,000	11,187	\$ 1,187	11.9%	
50100	Overtime	1,456	831	1,339	1,339	1,384	45	3.4%	
51060	Sick Leave Buy-Back	467	654	496	496	699	203	40.9%	
Total Personal Services		262,252	299,584	279,995	284,035	296,011	11,976	4.2%	
51020	Uniform Allowance	2,218	1,467	3,100	3,100	3,100	-	0.0%	
51100	Employer-FICA	19,109	21,942	21,136	21,729	22,148	419	1.9%	
51105	Employer-IMRF Pension	12,985	16,423	17,473	17,812	17,830	18	0.1%	
Total Employee Benefits		34,312	39,832	41,709	42,641	43,078	437	1.0%	
60030	Printing	130	217	200	200	200	-	0.0%	
60700	Supplies & Materials	1,653	3,823	4,850	4,850	4,850	-	0.0%	
Total Supplies & Materials		1,783	4,040	5,050	5,050	5,050	-	0.0%	
63005	Training	7,859	2,634	9,850	9,850	9,850	-	0.0%	
63010	Meetings & Conferences	4,865	1,346	5,800	5,800	5,800	-	0.0%	
63015	Dues & Subscriptions	1,690	1,493	2,325	2,325	2,325	-	0.0%	
64100	Contractual Services	2,393	8,349	2,790	2,790	2,500	(290)	-10.4%	
67700	Communications	10,412	12,555	9,988	13,130	13,015	(115)	-0.9%	
68001	Software Licenses/Maint	21,398	19,070	19,548	19,548	19,548	-	0.0%	
Total Charges & Services		48,617	45,447	50,301	53,443	53,038	(405)	-0.8%	
70040	Communications Equipment	1,563	-	8,000	8,000	8,000	-	0.0%	
Total Capital Outlays		1,563	-	8,000	8,000	8,000	-	0.0%	
90630	Health Insurance	35,615	34,785	31,454	31,454	34,071	2,617	8.3%	
91620	Liability Insurance	11,535	11,575	9,297	9,297	10,207	910	9.8%	
93641	Tech Replacement	2,897	2,194	2,956	2,956	3,230	274	9.3%	
94640	Capital Equip Repl	4,791	4,903	5,020	5,020	8,428	3,408	67.9%	
96600	Fleet Services	4,616	4,694	8,487	8,487	4,943	(3,544)	-41.8%	
Total Interfund Transfers		59,454	58,151	57,214	57,214	60,879	3,665	6.4%	
Total Public Works Administrative		\$ 407,981	\$ 447,054	\$ 442,269	\$ 450,383	\$ 466,056	\$ 15,673	3.5%	

City of Wheaton
General Fund - Public Works - Administrative
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	17010040	Public Works Administrative			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time			\$ 282,741	
			Director of Public Works (50%)		
			Assistant Director of Public Works (25%)		
			Street Superintendent		
			Administrative Coordinator (25%)		
50030	Wages-Part Time			11,187	
			PT Administrative Assistant		
50100	Overtime			1,384	
51060	Sick Leave Buy-Back			699	
51020	Uniform Allowance			3,100	
		2,500	Safety Items and Rain Gear		
		600	Seasonal Safety Vests		
51100	Employer-FICA			22,148	
51105	Employer-IMRF Pension			17,830	
60030	Printing			200	
60700	Supplies & Materials			4,850	
		1,000	Coffee and Coffee Supplies		
		1,850	Miscellaneous Supplies		
		2,000	Office and Computer Supplies		
63005	Training			9,850	
		3,000	Education Reimbursement		
		2,850	Leadership Training		
		4,000	Seminars/Workshops		
63015	Dues & Subscriptions			2,325	
		1,350	APWA Annual Memberships		
		250	ASCE Annual Membership		
		150	Miscellaneous Dues and Subscriptions		
		325	NSPE License Renewal		
		250	Public Works Mutual Aid		
63010	Meetings & Conferences			5,800	
		1,400	Employee Relations Meeting		
		4,200	Lucity/Central Square		
		200	Miscellaneous Meetings		
64100	Contractual Services			2,500	
		800	CDL Reimbursement		
		1,700	Printer/Copier Lease		

City of Wheaton
General Fund - Public Works - Administrative
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	17010040	Public Works Administrative			
Account	Description	Amount	Description	Budget	
67700	Communications			13,015	
		6,180	ATT Mobile Phone		
		785	Landline Phones		
		6,050	Verizon Mobile		
68001	Software Licenses/Maint			19,548	
		19,548	Lucity Software Maintenance		
70040	Communications Equipment			8,000	
		8,000	Two-Way Radio Repeater		
90630	Health Insurance			34,071	
91620	Liability Insurance			10,207	
93641	Tech Replacement			3,230	
94640	Capital Equip Replacement			8,428	
96600	Fleet Services			4,943	
Total Public Works Administrative				\$ 466,056	

City of Wheaton
General Fund - Public Works - Special Events
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund										
Org 17030701 Special Events										
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.			
		Actual	Actual	Budget	Projected	Budget	\$	%		
50029	Wages-Full Time (Reg)	\$ 70,725	\$ 52,633	\$ 73,111	\$ 53,000	\$ 64,815	\$ 11,815	22.3%		
50031	Wages-Seasonal	2,585	2,927	4,500	800	4,625	3,825	478.1%		
50100	Overtime	31,226	20,374	29,081	30,000	33,497	3,497	11.7%		
Total Personal Services		104,536	75,934	106,692	83,800	102,937	19,137	22.8%		
51100	Employer-FICA	7,989	5,635	8,162	6,411	7,875	1,464	22.8%		
51105	Employer-IMRF Pension	5,485	4,191	6,642	5,395	6,154	759	14.1%		
Total Employee Benefits		13,474	9,826	14,804	11,806	14,029	2,223	18.8%		
60700	Supplies & Materials	19,963	18,325	21,700	20,000	21,700	1,700	8.5%		
Total Supplies & Materials		19,963	18,325	21,700	20,000	21,700	1,700	8.5%		
64100	Contractual Services	60,657	57,410	56,760	112,000	56,760	(55,240)	-49.3%		
Total Charges & Services		60,657	57,410	56,760	112,000	56,760	(55,240)	-49.3%		
70030	Operating Equipment	121,232	-	-	-	192,000	192,000	100.0%		
Total Capital Outlays		121,232	-	-	-	192,000	192,000	100.0%		
90630	Health Insurance	11,047	18,897	12,582	12,582	11,260	(1,322)	-10.5%		
91620	Liability Insurance	2,796	4,028	3,802	3,802	3,452	(350)	-9.2%		
96600	Fleet Services	1,181	1,530	1,037	1,037	1,293	256	24.7%		
Total Interfund Transfers		15,024	24,455	17,421	17,421	16,005	(1,416)	-8.1%		
Total Special Events		\$ 334,886	\$ 185,950	\$ 217,377	\$ 245,027	\$ 403,431	158,404	64.6%		

City of Wheaton

General Fund - Public Works - Special Events

Expenditures

Calendar Year 2026 Budget

Fund	100	General Fund			
Org	17030701	Special Events			
Account	Description	Amount	Description		Budget
50029	Wages-Full Time (Reg)			\$	64,815
50031	Wages-Seasonal				4,625
50100	Overtime				33,497
51100	Employer-FICA				7,875
51105	Employer-IMRF Pension				6,154
60700	Supplies & Materials				21,700
		2,500	Barricade Materials		
		2,300	Block Party Horses		
		15,000	Holiday Decoration Items		
		500	Miscellaneous Items		
		1,400	Various Rental Items (4th of July Parade)		
64100	Contractual Services				56,760
		35,500	Adams Park Holiday Lights		
		21,260	Hale Street Seasonal Tent Program-Install		
70030	Operating Equipment		Barricades/Gates		192,000
90630	Health Insurance				11,260
91620	Liability Insurance				3,452
96600	Fleet Services				1,293
Total Special Events				\$	403,431

City of Wheaton
General Fund - Public Works - Streams Subdivision Maintenance
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund								
Org	17032742	Streams Subdivision Maintenance								
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
			Actual	Actual	Budget	Projected	Budget	\$	%	
64100	Contractual Services		\$ 11,842	\$ 13,766	\$ 15,158	\$ 15,158	\$ 15,158	\$ -	0.0%	
Total Charges & Services			11,842	13,766	15,158	15,158	15,158	-	0.0%	
Total Streams Subdivision Maintenance			\$ 11,842	\$ 13,766	\$ 15,158	\$ 15,158	\$ 15,158	-	0.0%	

City of Wheaton
General Fund - Public Works - Streams Subdivision Maintenance
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	17032742	Streams Subdivision Maintenance			
Account	Description	Amount	Description		Budget
64100	Contractual Services			\$	15,158
			SSA #3 Property Tax		
		8,200	Turf Maintenance		
		3,800	Retention Area Maintenance		
		2,400	Shore Line Spraying		
		758	Tree Maintenance		
Total Streams Subdivision Maintenance				\$	15,158

City of Wheaton
General Fund - Public Works - Traffic Signs and Lines
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund							
Org	17031720	Traffic Signs and Lines							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
50029	Wages-Full Time (Reg)	\$	308,336	\$ 368,726	\$ 316,578	\$ 349,200	\$ 369,511	\$ 20,311	5.8%
50031	Wages-Seasonal		13,907	12,517	18,000	11,000	18,500	7,500	68.2%
50100	Overtime		5,384	5,406	6,267	7,800	8,335	535	6.9%
51060	Sick Leave Buy-Back		684	739	761	761	784	23	3.0%
Total Personal Services			328,311	387,388	341,606	368,761	397,130	28,369	7.7%
51020	Uniform Allowance		1,600	1,834	1,600	1,600	1,600	-	0.0%
51100	Employer-FICA		25,238	29,101	26,133	28,210	30,503	2,293	8.1%
51105	Employer-IMRF Pension		16,992	21,759	21,034	23,254	23,702	448	1.9%
Total Employee Benefits			43,830	52,694	48,767	53,064	55,805	2,741	5.2%
60100	Tools		1,971	2,086	2,000	1,900	2,000	100	5.3%
60500	Road Materials		21,253	17,373	33,700	37,000	28,000	(9,000)	-24.3%
60700	Supplies & Materials		68,583	34,576	62,500	58,000	59,000	1,000	1.7%
Total Supplies & Materials			91,807	54,035	98,200	96,900	89,000	(7,900)	-8.2%
64100	Contractual Services		89,073	88,805	90,000	83,000	85,000	2,000	2.4%
Total Charges & Services			89,073	88,805	90,000	83,000	85,000	2,000	2.4%
90630	Health Insurance		75,299	83,146	52,686	52,686	59,454	6,768	12.8%
91620	Liability Insurance		17,524	17,507	15,831	15,831	18,099	2,268	14.3%
93641	Tech Replacement		1,148	967	1,208	1,208	1,356	148	12.3%
94640	Capital Equip Repl		2,520	2,542	2,565	2,565	2,589	24	0.9%
96600	Fleet Services		30,059	67,598	68,114	68,114	54,878	(13,236)	-19.4%
Total Interfund Transfers			126,550	171,760	140,404	140,404	136,376	(4,028)	-2.9%
Total Traffic Signs and Lines			\$ 679,571	\$ 754,682	\$ 718,977	\$ 742,129	\$ 763,311	21,182	2.9%

City of Wheaton
General Fund - Public Works - Traffic Signs and Lines
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	17031720	Traffic Signs and Lines			
Account	Description	Amount	Description	Budget	
50029	Wages-Full Time (Reg)			\$ 369,511	
50031	Wages-Seasonal			18,500	
50100	Overtime			8,335	
51060	Sick Leave Buy-Back			784	
51020	Uniform Allowance			1,600	
51100	Employer-FICA			30,503	
51105	Employer-IMRF Pension			23,702	
60100	Tools			2,000	
60500	Road Materials			28,000	
		600	18" Traffic Cones with Collar		
		600	LP Gas		
		1,500	Paint Machine Parts		
		5,000	Thermoplastic Material		
		1,300	Traffic Beads		
		10,000	White Traffic Paint		
		9,000	Yellow Traffic Paint		
60700	Supplies & Materials			59,000	
		1,000	Miscellaneous Supplies		
		3,500	Nuts, Bolts, Rivets		
		18,000	Sheeting Rolls		
		16,000	Sign Blanks and Faces		
		5,000	Sign Brackets		
		14,000	Sign Posts		
		1,500	Transfer Tape/Film		
64100	Contractual Services			85,000	
		85,000	Contractual Pavement Marking & Line Striping		
90630	Health Insurance			59,454	
91620	Liability Insurance			18,099	
93641	Tech Replacement			1,356	
94640	Capital Equip Replacement			2,589	
96600	Fleet Services			54,878	
Total Traffic Signs and Lines				\$ 763,311	

City of Wheaton
General Fund - Public Works - Street Lights and Traffic Signals
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund												
Org	17031721	Street Lights and Traffic Signals												
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.						
			Actual	Actual	Budget	Projected	Budget	\$	%					
50010	Wages-Full Time	\$	82,248	\$	85,339	\$	86,695	\$	87,700	\$	89,589	\$	1,889	2.2%
50029	Wages-Full Time (Reg)		104,659		118,132		120,998		125,200		129,429		4,229	3.4%
50031	Wages-Seasonal		56		8,284		9,000		5,900		9,250		3,350	56.8%
50100	Overtime		16,766		8,574		8,050		9,500		10,465		965	10.2%
Total Personal Services			203,729		220,329		224,743		228,300		238,733		10,433	4.6%
51020	Uniform Allowance		800		901		800		800		800		-	0.0%
51100	Employer-FICA		15,407		16,570		17,254		17,465		18,324		859	4.9%
51105	Employer-IMRF Pension		10,799		12,300		14,023		14,456		14,366		(90)	-0.6%
Total Employee Benefits			27,006		29,771		32,077		32,721		33,490		769	2.4%
60100	Tools		901		314		1,200		1,000		1,200		200	20.0%
60300	Street Lighting Materials		34,568		24,477		114,400		112,000		112,100		100	0.1%
60700	Supplies & Materials		10,212		12,090		11,300		11,000		11,300		300	2.7%
Total Supplies & Materials			45,681		36,881		126,900		124,000		124,600		600	0.5%
64100	Contractual Services		156,019		138,257		163,000		180,000		207,000		27,000	15.0%
67706	Utilities-Electric		218,298		212,679		180,000		195,000		195,000		-	0.0%
Total Charges & Services			374,317		350,936		343,000		375,000		402,000		27,000	7.2%
90630	Health Insurance		37,573		44,350		32,241		32,241		35,434		3,193	9.9%
91620	Liability Insurance		8,739		9,492		9,463		9,463		10,342		879	9.3%
93641	Tech Replacement		1,405		1,142		1,453		1,453		1,660		207	14.2%
94640	Capital Equip Repl		446		458		472		472		487		15	3.2%
96600	Fleet Services		29,862		66,137		61,749		61,749		73,523		11,774	19.1%
Total Interfund Transfers			78,025		121,579		105,378		105,378		121,446		16,068	15.2%
Total Street Lights and Traffic Signals			\$ 728,758	\$	759,496	\$	832,098	\$	865,399	\$	920,269		54,870	6.3%

City of Wheaton
General Fund - Public Works - Street Lights and Traffic Signals
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	17031721	Street Lights and Traffic Signals			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time		Electrical Service Manager (75%)	\$ 89,589	
50029	Wages-Full Time (Reg)		PW Union Labor	129,429	
50031	Wages-Seasonal			9,250	
50100	Overtime			10,465	
51020	Uniform Allowance			800	
51100	Employer-FICA			18,324	
51105	Employer-IMRF Pension			14,366	
60100	Tools			1,200	
60700	Supplies & Materials			11,300	
		1,000	Concrete/Hand Holes		
		3,000	Conduit, Wire, Cable		
		4,000	Electrical Materials		
		500	Miscellaneous Supplies		
		1,400	Stock Replacement LED Traffic Signal Bulbs		
		1,400	Traffic Signal Parts		
60300	Street Lighting Materials			112,100	
		50,000	Antique Streetlight Pole Painting		
		2,500	HPS Lamps		
		15,000	LED Street Light Fixtures		
		600	Photo Electric Cells		
		3,500	Street Light Ballast/Driver		
		500	Street Light Covers		
		9,500	Street Light Fixtures		
		500	Street Light Lens		
		14,000	Street Light Poles		
		16,000	Street Light Poles & Fixtures CBD		
64100	Contractual Services			207,000	
		30,000	Electrical Contractor		
		43,000	IDOT & DuPage Co. Maintenance Cost		
		3,300	J.U.L.I.E. Participation		
		1,800	Light Bulb Recycling		
		4,000	Special Services		
		900	Ticket Tracking Software		
		16,000	Traffic Signal Maintenance-Repairs		
		108,000	Traffic Signal Maintenance-Routine		
67706	Utilities-Electric			195,000	
90630	Health Insurance			35,434	
91620	Liability Insurance			10,342	
93641	Tech Replacement			1,660	
94640	Capital Equip Replacement			487	
96600	Fleet Services			73,523	
Total Street Lights and Traffic Signals				\$ 920,269	

City of Wheaton
General Fund - Public Works - Snow and Ice Control
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund
 Org 17031722 Snow and Ice Control

		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
							\$	%
50029	Wages-Full Time (Reg)	\$ 160,073	\$ 163,474	\$ 275,135	\$ 162,000	\$ 208,588	\$ 46,588	28.8%
50100	Overtime	34,832	52,161	91,037	45,000	71,810	26,810	59.6%
	Total Personal Services	194,905	215,635	366,172	207,000	280,398	73,398	35.5%
51100	Employer-FICA	14,895	16,295	28,012	15,836	21,450	5,614	35.5%
51105	Employer-IMRF Pension	10,504	12,751	23,801	13,455	17,553	4,098	30.5%
	Total Employee Benefits	25,399	29,046	51,813	29,291	39,003	9,712	33.2%
60500	Road Materials	83,267	132,510	257,700	148,000	221,000	73,000	49.3%
60700	Supplies & Materials	6,843	4,306	3,500	9,500	3,500	(6,000)	-63.2%
	Total Supplies & Materials	90,110	136,816	261,200	157,500	224,500	67,000	42.5%
64100	Contractual Services	40,087	22,818	30,600	27,800	32,600	4,800	17.3%
64125	Snow Removal Services	35,744	67,074	118,000	41,000	90,150	49,150	119.9%
	Total Charges & Services	75,831	89,892	148,600	68,800	122,750	53,950	78.4%
70030	Operating Equipment	25,795	-	-	-	-	-	0.0%
	Total Capital Outlays	25,795	-	-	-	-	-	0.0%
90630	Health Insurance	81,612	86,926	49,698	49,698	38,671	(11,027)	-22.2%
91620	Liability Insurance	16,702	15,974	13,058	13,058	10,297	(2,761)	-21.1%
93641	Tech Replacement	481	347	404	404	478	74	18.3%
94640	Capital Equip Repl	705	726	748	748	770	22	2.9%
96600	Fleet Services	413,912	342,007	281,984	281,984	280,287	(1,697)	-0.6%
	Total Interfund Transfers	513,412	445,980	345,892	345,892	330,503	(15,389)	-4.4%
Total Snow and Ice Control		\$ 925,452	\$ 917,369	\$ 1,173,677	\$ 808,483	\$ 997,154	188,671	23.3%

City of Wheaton
General Fund - Public Works - Snow and Ice Control
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	17031722	Snow and Ice Control			
Account	Description	Amount	Description	Budget	
50029	Wages-Full Time (Reg)		PW Union Labor	\$ 208,588	
50100	Overtime			71,810	
51100	Employer-FICA			21,450	
51105	Employer-IMRF Pension			17,553	
60500	Road Materials			221,000	
		18,000	Beet Heet		
		200,000	Bulk Salt		
		3,000	Liquid Calcium Chloride		
60700	Supplies & Materials			3,500	
		1,000	Annual Snow Meeting		
		2,500	Miscellaneous Tools		
64100	Contractual Services			32,600	
		1,000	Chloride Tank Repairs		
		3,600	GPS Tracking		
		2,500	Surface Repair (Fairgrounds)		
		21,000	Wheel Loader Rental		
		4,500	Winter Storm Warning Service		
64125	Snow Removal Services			90,150	
		46,400	Snow Removal - Sidewalks		
		15,750	Snow Removal - Adams Park		
		28,000	Semis for Snow Hauling		
90630	Health Insurance			38,671	
91620	Liability Insurance			10,297	
93641	Tech Replacement			478	
94640	Capital Equip Replacement			770	
96600	Fleet Services			280,287	
Total Snow and Ice Control				\$ 997,154	

City of Wheaton
General Fund - Public Works - Street & Sidewalk Maintenance
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund Org 17031723 Street & Sidewalk Maintenance		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
50029	Wages-Full Time (Reg)	\$ 774,364	\$ 807,318	\$ 711,565	\$ 786,500	\$ 798,690	\$ 12,190	1.5%
50031	Wages-Seasonal	18,503	37,390	27,000	27,000	27,750	750	2.8%
50100	Overtime	23,787	21,510	32,146	25,000	22,823	(2,177)	-8.7%
51060	Sick Leave Buy-Back	832	739	934	934	784	(150)	-16.1%
Total Personal Services		817,486	866,957	771,645	839,434	850,047	10,613	1.3%
51020	Uniform Allowance	4,400	4,167	4,000	4,700	4,000	(700)	-14.9%
51100	Employer-FICA	62,679	64,751	59,031	64,217	65,335	1,118	1.7%
51105	Employer-IMRF Pension	107,054	56,607	48,402	52,808	51,476	(1,332)	-2.5%
Total Employee Benefits		174,133	125,525	111,433	121,725	120,811	(914)	-0.8%
60100	Tools	1,687	3,148	4,100	4,000	4,100	100	2.5%
60500	Road Materials	349,242	310,180	336,000	330,000	336,000	6,000	1.8%
60700	Supplies & Materials	3,718	4,639	6,000	4,500	5,000	500	11.1%
Total Supplies & Materials		354,647	317,967	346,100	338,500	345,100	6,600	1.9%
64100	Contractual Services	243,018	214,453	232,500	230,000	232,500	2,500	1.1%
65400	Dump Fees	30,029	31,523	34,000	34,000	34,000	-	0.0%
66600	Maintenance-Equipment	4,308	4,552	3,600	4,400	4,400	-	0.0%
Total Charges & Services		277,355	250,528	270,100	268,400	270,900	2,500	0.9%
90630	Health Insurance	219,585	201,566	126,447	126,447	147,187	20,740	16.4%
91620	Liability Insurance	48,202	40,381	36,202	36,202	42,366	6,164	17.0%
93641	Tech Replacement	4,002	3,023	3,340	3,340	3,891	551	16.5%
94640	Capital Equip Repl	750	772	796	796	5,507	4,711	591.8%
96600	Fleet Services	861,315	1,020,336	1,149,986	1,149,986	1,142,143	(7,843)	-0.7%
Total Interfund Transfers		1,133,854	1,266,078	1,316,771	1,316,771	1,341,094	24,323	1.8%
Total Street & Sidewalk Maintenance		\$ 2,757,475	\$ 2,827,055	\$ 2,816,049	\$ 2,884,830	\$ 2,927,952	43,122	1.5%

City of Wheaton
General Fund - Public Works - Street & Sidewalk Maintenance
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	17031723	Street & Sidewalk Maintenance			
Account	Description	Amount	Description	Budget	
50029	Wages-Full Time (Reg)		PW Union Labor	\$	798,690
50031	Wages-Seasonal				27,750
50100	Overtime				22,823
51060	Sick Leave Buy-Back				784
51020	Uniform Allowance				4,000
51100	Employer-FICA				65,335
51105	Employer-IMRF Pension				51,476
60100	Tools				4,100
		1,100	Brooms. Rakes, Shovels		
		1,200	Construction Tools		
		300	Miscellaneous Tools		
		1,500	Saw Blades		
60500	Road Materials				336,000
		300,000	Bituminous Hot Mix-Road Maintenance Program		
		1,500	Limestone Screenings		
		6,500	Milling Machine Cutters		
		12,000	SS-1 Liquid Asphalt		
		16,000	UPM Cold Patch		
60700	Supplies & Materials				5,000
		900	24" Barricades with Lights		
		3,000	Construction Items & Asphalt Removal Products		
		800	LP Gas and Supplies		
		300	Spray Marking Paint		
64100	Contractual Services				232,500
		7,500	CBD Maintenance		
		35,000	Concrete Repair Services		
		25,000	Contractual Leaf Hauling		
		60,000	Crack Fill Services		
		37,000	Equipment Rental-Asphalt Paving Roller		
		8,000	Pavement Material Testing		
		60,000	Road Milling		
65400	Dump Fees				34,000
66600	Maintenance-Equipment		Portable Toilet Rental		4,400
90630	Health Insurance				147,187
91620	Liability Insurance				42,366
93641	Tech Replacement				3,891
94640	Capital Equip Replacement				5,507
96600	Fleet Services				1,142,143
Total Street & Sidewalk Maintenance				\$	2,927,952

City of Wheaton
General Fund - Public Works - Forestry Operations
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund Org 17032740 Forestry Operations		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
50010	Wages-Full Time	\$ 115,703	\$ 136,108	\$ 140,007	\$ 140,900	\$ 146,969	\$ 6,069	4.3%
50029	Wages-Full Time (Reg)	405,260	469,096	388,782	420,000	430,303	10,303	2.5%
50031	Wages-Seasonal	25,024	26,931	27,000	27,000	27,750	750	2.8%
50100	Overtime	36,605	31,806	24,659	25,000	29,748	4,748	19.0%
51060	Sick Leave Buy-Back	744	140	143	143	-	(143)	-100.0%
Total Personal Services		583,336	664,081	580,591	613,043	634,770	21,727	3.5%
51020	Uniform Allowance	3,580	2,940	4,000	4,000	4,000	-	0.0%
51100	Employer-FICA	43,769	49,136	44,415	46,898	48,866	1,968	4.2%
51105	Employer-IMRF Pension	29,429	95,304	35,983	38,093	37,999	(94)	-0.2%
Total Employee Benefits		76,778	147,380	84,398	88,991	90,865	1,874	2.1%
60100	Tools	2,477	4,351	4,500	4,500	5,000	500	11.1%
60400	Repairs	3,279	2,654	3,500	3,500	3,500	-	0.0%
60600	Tree Replacements	2,670	1,460	5,000	5,000	5,000	-	0.0%
60700	Supplies & Materials	5,772	4,702	5,000	5,000	5,500	500	10.0%
Total Supplies & Materials		14,198	13,167	18,000	18,000	19,000	1,000	5.6%
63005	Training	2,800	2,386	3,500	3,500	4,000	500	14.3%
63015	Dues and Subscriptions	1,846	2,099	1,500	1,500	2,000	500	33.3%
64100	Contractual Services	110,089	121,392	132,000	132,000	147,000	15,000	11.4%
65400	Dump Fees	1,098	455	2,000	2,000	2,000	-	0.0%
Total Charges & Services		115,833	126,332	139,000	139,000	155,000	16,000	11.5%
90630	Health Insurance	125,971	132,706	90,903	90,903	100,339	9,436	10.4%
91620	Liability Insurance	31,947	29,962	26,863	26,863	29,893	3,030	11.3%
93641	Tech Replacement	2,224	1,598	1,585	1,585	2,334	749	47.3%
94640	Capital Equip Repl	508	523	539	539	555	16	3.0%
96600	Fleet Services	215,556	247,476	271,967	271,967	297,624	25,657	9.4%
Total Interfund Transfers		376,206	412,265	391,857	391,857	430,745	38,888	9.9%
Total Forestry Operations		\$ 1,166,351	\$ 1,363,225	\$ 1,213,846	\$ 1,250,891	\$ 1,330,380	79,489	6.4%

City of Wheaton
General Fund - Public Works - Forestry Operations
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	17032740	Forestry Operations			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time			\$ 146,969	
			Forestry Superintendent Administrative Coordinator (25%)		
50029	Wages-Full Time (Reg)		PW Union Labor	430,303	
50031	Wages-Seasonal			27,750	
50100	Overtime			29,748	
51060	Sick Leave Buy-Back			-	
51020	Uniform Allowance			4,000	
		2,000	Safety Items and Rain Gear		
		2,000	Uniform Purchase		
51100	Employer-FICA			48,866	
51105	Employer-IMRF Pension			37,999	
60100	Tools			5,000	
		900	Brooms, Rakes, Shovels		
		2,500	Pruning Tools/Equipment		
		1,600	Safety/Climbing Equipment		
60400	Repairs			3,500	
		1,900	Chain Saw Parts/Repairs		
		800	Chipper Blades		
		800	Stump Grinder Teeth		
60600	Tree Replacements		Arbor Day Tree/Replacements	5,000	
60700	Supplies & Materials			5,500	
		3,000	Blanket, Seed, Topsoil		
		2,500	Various Forestry Supplies		
63005	Training			4,000	
		1,000	Safety Seminars		
		3,000	Tree Care Seminars		
63015	Dues and Subscriptions		ISA	2,000	
64100	Contractual Services			147,000	
		2,000	Stump Grinding		
		70,000	Tree Planting (Shared Cost Program)		
		75,000	Tree Pruning Services		
65400	Dump Fees		Stump Grinding Spoils	2,000	
90630	Health Insurance			100,339	
91620	Liability Insurance			29,893	
93641	Tech Replacement			2,334	
94640	Capital Equip Replacement			555	
96600	Fleet Services			297,624	
Total Forestry Operations				\$ 1,330,380	

General Fund - Public Works - Public Grounds

Expenditures

Calendar Year 2026 Budget

Fund 100 General Fund
Org 17032741 Public Grounds

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50029	Wages-Full Time (Reg)	\$ 309,296	\$ 368,145	\$ 373,234	\$ 393,000	\$ 397,104	\$ 4,104	1.0%
50031	Wages-Seasonal	24,947	35,976	31,500	31,500	32,375	875	2.8%
50100	Overtime	5,733	18,042	13,476	18,900	19,327	427	2.3%
51060	Sick Leave Buy-Back	-	436	-	-	-	-	0.0%
Total Personal Services		339,976	422,599	418,210	443,400	448,806	5,406	1.2%
51020	Uniform Allowance	1,600	2,623	1,600	1,600	1,600	-	0.0%
51100	Employer-FICA	26,112	31,629	31,993	33,920	34,456	536	1.6%
51105	Employer-IMRF Pension	17,016	22,359	25,136	26,774	26,069	(705)	-2.6%
Total Employee Benefits		44,728	56,611	58,729	62,294	62,125	(169)	-0.3%
60100	Tools	3,036	2,856	3,500	3,500	4,000	500	14.3%
60400	Repairs	321	-	2,000	2,000	2,000	-	0.0%
60700	Supplies & Materials	31,855	47,016	48,000	48,000	50,000	2,000	4.2%
Total Supplies & Materials		35,212	49,872	53,500	53,500	56,000	2,500	4.7%
63005	Training	-	-	1,000	1,000	1,500	500	50.0%
63015	Dues and Subscriptions	-	120	1,000	1,000	1,500	500	50.0%
64100	Contractual Services	103,965	108,300	127,000	127,000	132,000	5,000	3.9%
Total Charges & Services		103,965	108,420	129,000	129,000	135,000	6,000	4.7%
90630	Health Insurance	75,975	90,705	57,090	57,090	63,883	6,793	11.9%
91620	Liability Insurance	19,097	20,563	18,475	18,475	20,639	2,164	11.7%
93641	Tech Replacement	461	468	1,042	1,042	1,277	235	22.6%
94640	Capital Equip Repl	1,851	1,886	1,921	1,921	1,259	(662)	-34.5%
96600	Fleet Services	87,049	92,793	103,210	103,210	109,644	6,434	6.2%
Total Interfund Transfers		184,433	206,415	181,738	181,738	196,702	14,964	8.2%
Total Public Grounds		\$ 708,314	\$ 843,917	\$ 841,177	\$ 869,932	\$ 898,633	28,701	3.3%

City of Wheaton
General Fund - Public Works - Public Grounds
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	17032741	Public Grounds			
Account	Description	Amount	Description	Budget	
50029	Wages-Full Time (Reg)		PW Union Labor	\$ 397,104	
50031	Wages-Seasonal			32,375	
50100	Overtime			19,327	
51020	Uniform Allowance			1,600	
51100	Employer-FICA			34,456	
51105	Employer-IMRF Pension			26,069	
60100	Tools			4,000	
		2,500	Garden Tools and Implements		
		1,500	Miscellaneous Tools		
60400	Repairs			2,000	
		900	Lawn Mower Parts		
		1,100	Miscellaneous Repair Parts		
60700	Supplies & Materials			50,000	
		2,500	Bricks, Sand, Stone		
		19,500	CBD Maintenance (Bike Racks, Benches, Garbage Cans, Water Feature, Etc.)		
		800	Electrical Supplies		
		2,500	Fertilizers, Herbicides		
		3,500	Fountain Parts, Materials		
		2,000	Grass Seed, Sod, Blanket		
		1,200	Mail Box, Planter Repairs		
		1,500	Miscellaneous Maintenance Materials		
		6,000	Mulch		
		8,500	Plant Materials		
		2,000	Topsoil		
63005	Training			1,500	
		1,500	Landscape Classes/Seminars		
63015	Dues and Subscriptions			1,500	
		1,500	IL Dept Agg.		
64100	Contractual Services			132,000	
		105,000	Landscape Maintenance & Seasonal Color		
		500	Plant Material Replacement		
		1,500	Shoreline Spraying -Windsor & Firestation		
		25,000	Turf Maintenance - Briarcliff Entrance, Butterfield Rd, Naperville Rd		
90630	Health Insurance			63,883	
91620	Liability Insurance			20,639	
93641	Tech Replacement			1,277	
94640	Capital Equip Replacement			1,259	
96600	Fleet Services			109,644	
Total Public Grounds				\$ 898,633	

**City of Wheaton
General Fund - Wireless Alarm Network
Calendar Year 2026 Budget**

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

In 2020, a full-time EMS/Community Risk Reduction Manager position was created with the elimination of a contractual EMS Manager and a contractual part-time Fire Prevention/Fire Alarm Coordinator. This position is budgeted in the Fire Department (.90 FTE) and the remaining is budgeted in the Wireless Alarm Network organization (.10 FTE).

	<u>Full Time Equivalent</u>				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	0.10	1.10	0.10	0.10	0.10
Total FTEs	0.10	1.10	0.10	0.10	0.10

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Under the Wheaton City Code, all businesses are required to be connected to the City's fire and security network. In FY 2010, staff recommended that the City purchase and monitor its wireless alarm network. By owning and operating the wireless alarm network, the City could lower fees for alarm users (by eliminating phone lines) and reduce the incidence of false alarms by an estimated 30 percent. To pay for the wireless network equipment, the City borrowed approximately \$800,000 from the City's Capital Equipment Replacement Fund and repaid it over three years with the final payment in FY 2013/14. To recover the costs, the City set a monthly rate for users based on the costs associated with purchasing, installing, and maintaining the system, and a comparison of rates in nearby communities.

In July 2017, the City brought in-house billing and collection of the quarterly alarm monitoring fees. Previously, the City used the billing services of an outside vendor. The in-house process provides the City with daily reporting and timely collections.

In April of 2018, the City of Wheaton and the Village of Winfield entered into an Intergovernmental Agreement for Wireless Alarm Monitoring. The City functions as the administrative coordinating agency and equipment provider for Winfield's wireless alarm program. The City of Wheaton maintains the headend equipment, the contract with the alarm monitoring vendor, handles billing and collection, and performs other general administrative duties. The distribution of fees generated by Winfield's wireless alarms is distributed quarterly to the Village of Winfield.

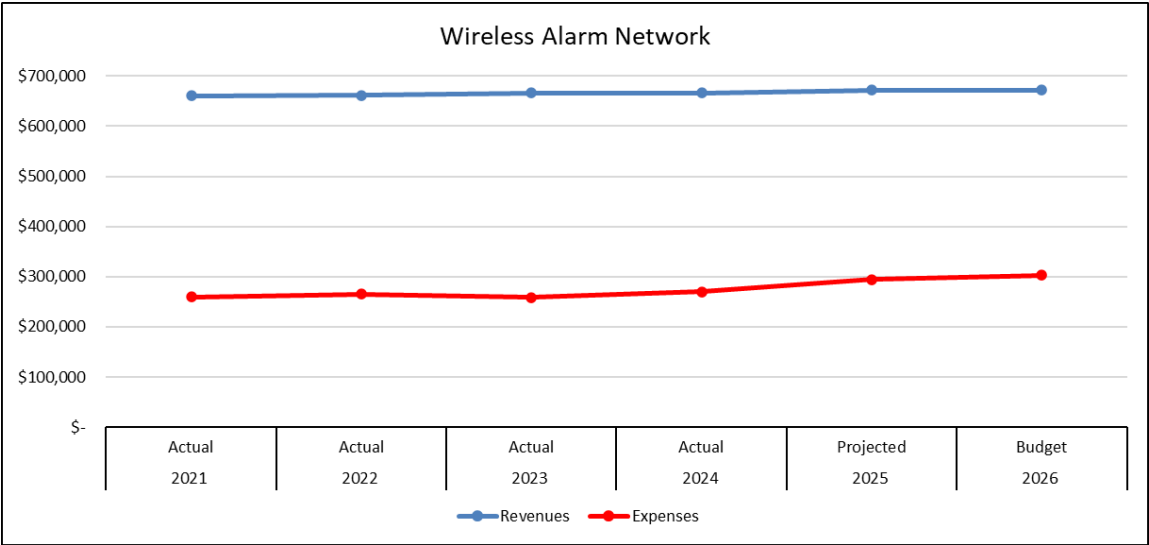
2026 BUDGET SUMMARY

Total budget expenditures increased from \$294,766 to \$302,508, an increase of \$7,742 (or 2.6%) compared to the prior year's projected amount, mainly due to the monthly radio equipment fee with number of radios rising by 10 from 2024, bringing the total to 722 (692 billable and 30 internal).

EXPENDITURES BY CATEGORY

Expenditures	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Personal Services	\$ 11,658	\$ 12,220	\$ 12,220	\$ 12,831
Employee Benefits	1,490	1,729	1,729	1,785
Charges & Services	194,936	215,099	219,000	225,290
Interfund Transfers	61,840	61,817	61,817	62,602
Total Expenditures	\$ 269,924	\$ 290,865	\$ 294,766	\$ 302,508

WIRELESS ALARM TOTAL REVENUES AND EXPENDITURES



City of Wheaton
General Fund - Wireless Alarm Network
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund
Org 18015000 Wireless Alarm Network

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50010	Wages-Full Time	\$ 11,029	\$ 11,658	\$ 12,150	\$ 12,150	\$ 12,757	\$ 607	5.0%
51060	Sick Leave Buy-Back	64	-	70	70	74	4	5.7%
Total Personal Services		11,093	11,658	12,220	12,220	12,831	611	5.0%
51100	Employer-FICA	799	840	935	935	982	47	5.0%
51105	Employer-IMRF Pension	562	650	794	794	803	9	1.1%
Total Employee Benefits		1,361	1,490	1,729	1,729	1,785	56	3.2%
64100	Contractual Services	185,164	194,936	215,099	219,000	225,290	6,290	2.9%
Total Charges & Services		185,164	194,936	215,099	219,000	225,290	6,290	2.9%
90630	Health Insurance	1,583	1,546	1,573	1,573	1,704	131	8.3%
91620	Liability Insurance	461	463	413	413	454	41	9.9%
94640	Capital Equip Repl	59,393	59,831	59,831	59,831	60,444	613	1.0%
Total Interfund Transfers		61,437	61,840	61,817	61,817	62,602	785	1.3%
Total Wireless Alarm Network		\$ 259,055	\$ 269,924	\$ 290,865	\$ 294,766	\$ 302,508	\$ 7,742	2.6%

City of Wheaton

General Fund - Wireless Alarm Network

Expenditures

Calendar Year 2026 Budget

Fund	100	General Fund			
Org	18015000	Wireless Alarm Network			
Account	Description	Amount	Description	Budget	
50010	Wages - Full Time		EMS/Community Risk Reduction Manager (10%)	\$	12,757
51060	Sick Leave Buy-Back				74
51100	Employer-FICA				982
51105	Employer-IMRF Pension				803
64100	Contractual Services				225,290
		145,575	DU-COMM Fees		
		20,295	Village of Winfield		
		53,820	Equipment Maintenance		
		2,600	Annual License and Software Support		
		3,000	Radio Repairs		
90630	Health Insurance				1,704
91620	Liability Insurance				454
94640	Capital Equip Replacement				60,444
			Wireless Alarm Network Replacement		
Total Wireless Alarm Network				\$	302,508

City of Wheaton General Fund – Local Administrative Adjudication Calendar Year 2026 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

In accordance with Illinois Compiled Statute 65 ILCS 5/1-2.1-2, the City of Wheaton enacted an ordinance in 2021 to permit the administrative adjudication of municipal code violations. This process provides a civil, non-criminal method for adjudicating violations of municipal ordinances. Administrative adjudication hearings are conducted at City Hall, with a certified hearing officer overseeing the proceedings.

PERSONNEL SUMMARY

Starting in 2023, a portion of salaries for select employees attending monthly adjudication meetings was allocated to the Local Administrative Adjudication program. This includes 13% of specific Police Department staff salaries and 2% of the Code Compliance Officer's salary.

	Full Time Equivalent				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	0.15	0.15	0.15	0.15	0.15
Total FTEs	0.15	0.15	0.15	0.15	0.15

2025 GOALS

- Host 12 separate administrative adjudication hearings during the calendar year.
- Conduct an RFP for the Adjudication Hearing Officer.
- Develop workload measures and add them to subsequent budgets.

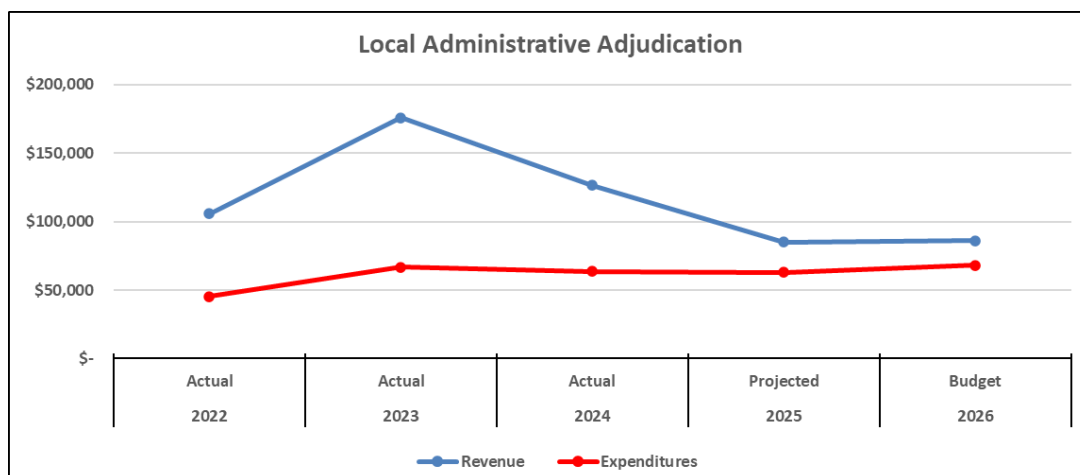
2026 GOALS

- Conduct 12 administrative adjudication hearings during the calendar year.

EXPENDITURE BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Personal Services	\$ 18,541	\$ 19,268	\$ 18,400	\$ 20,205
Employee Benefits	831	960	803	1,024
Charges & Services	39,258	48,000	38,700	42,300
Interfund Transfer	\$ 4,899	\$ 4,971	\$ 4,971	4,621
Total Expenditures	\$ 63,529	\$ 73,199	\$ 62,874	\$ 68,150

LOCAL ADMINISTRATIVE ADJUDICATION TOTAL REVENUE AND EXPENDITURES



City of Wheaton
General Fund - Local Administrative Adjudication
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund									
Org 18020000 Local Administrative Adjudication									
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
50010	Wages-Full Time	\$ 14,407	\$ 15,339	\$ 15,820	\$ 15,900	\$ 16,400	\$ 500	3.2%	
50028	Wages-Full Time (Supp)	3,328	3,202	3,448	2,500	3,805	1,305	37.8%	
Total Personal Services		17,735	18,541	19,268	18,400	20,205	1,805	9.4%	
51100	Employer-FICA	530	548	611	521	657	136	22.3%	
51105	Employer-IMRF Pension	255	283	349	282	367	85	24.4%	
Total Employee Benefits		785	831	960	803	1,024	221	23.0%	
60700	Supplies and Materials	1,000	-	-	-	-	-	0.0%	
Total Supplies and Materials		1,000	-	-	-	-	-	0.0%	
64100	Contractual Services	16,214	10,878	18,000	9,000	10,500	1,500	8.3%	
64107	Legal Svcs-Adjudication	5,153	4,792	6,500	5,000	6,000	1,000	15.4%	
68001	Software License/Maint	20,691	23,588	23,500	24,700	25,800	1,100	4.7%	
Total Charges & Services		42,058	39,258	48,000	38,700	42,300	3,600	7.5%	
90630	Health Insurance	2,374	2,319	2,359	2,359	2,555	196	8.3%	
91620	Liability Insurance	692	694	619	619	681	62	10.0%	
93641	Technology Replacement	2,321	1,886	1,993	1,993	1,385	(608)	-30.5%	
Total Interfund Transfers		5,387	4,899	4,971	4,971	4,621	(350)	-7.0%	
Total Local Administrative Adjudication		\$ 66,965	\$ 63,529	\$ 73,199	\$ 62,874	\$ 68,150	\$ 5,276	7.2%	

City of Wheaton
General Fund - Local Administrative Adjudication
Expenditures
Calendar Year 2026 Budget

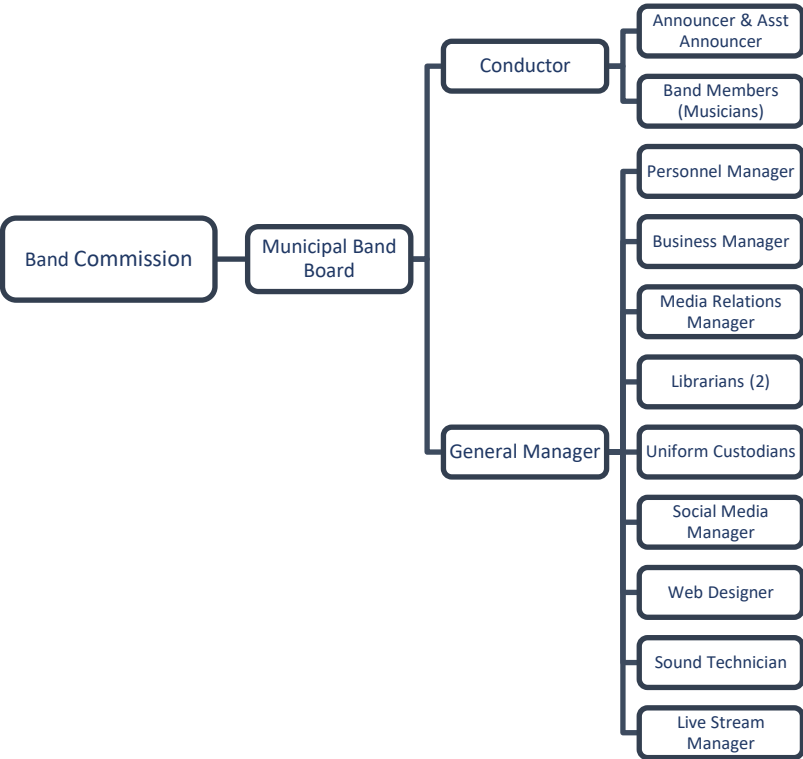
Fund	100	General Fund			
Org	18020000	Local Administrative Adjudication			
	Account	Description	Amount	Description	Budget
	50010	Wages - Full Time		Police Lieutenant (9%) Code Compliance Officer (2%)	\$ 16,400
	50028	Wages-Full Time (Support)		Police Service Supervisor (2%) Police Services Representative (2%)	3,805
	51100	Employer-FICA			657
	51105	Employer-IMRF Pension			367
	64100	Contractual Services			10,500
			3,000	Collection Services	
			6,000	Mailing Services	
			1,500	Online Credit Card Payment Fee	
	64107	Legal Services-Adjudication			6,000
			6,000	Hearing Officer	
	68001	Software Licenses/Maintenance			25,800
			25,800	DACRA Software Licensing Fee	
	90630	Health Insurance			2,555
	91620	Liability Insurance			681
	93641	Technology Replacement			1,385
Total Local Administrative Adjudication					\$ 68,150

City of Wheaton
General Fund - Municipal Band
Calendar Year 2026 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Wheaton Municipal Band (WMB) is a full symphonic concert band that performs free concerts in the Memorial Park Band Shell on Thursday nights from June through early August. The WMB also annually represents the City in the July 4th Parade and a free indoor concert at Edman Chapel at Wheaton College. The WMB’s Thursday evening performances in the park provide an opportunity for citizens to gather outdoors, listen to live music, and enjoy each other’s company.

The goal of the WMB and its conductor, Dr. Bruce Moss, retired Director of Bands at Bowling Green State University, is to perform high-quality band music that is entertaining for young and old alike. The members of the WMB are a combination of professional and amateur musicians from the Chicago metropolitan area and are selected by blind audition. The WMB plays a variety of music, including traditional marches, overtures, musicals, classics, and contemporary pieces. It also features prominent guest conductors and soloists during the season, interspersed with outstanding soloists from within the band.



STAFFING HISTORY

All WMB positions are part-time and are filled by independent contractors. The staffing consists of a Conductor/Music Director, General Manager, Personnel Manager, Business Manager, Librarian/Uniform Custodian (2), Media Relations Manager, Web Designer, Social Media Manager, Sound Technician, Live Stream Manager (funded by the Friends of the Band), Announcer, and 88 Musicians. Additionally, the WMB hires audition judges (excluding existing members of the WMB). An Assistant General Manager will be responsible for the logistics of special programs and guest soloists, and conductors.

2025 GOALS

We continue to raise the bar for performances and achievements, and 2025 was no exception. The weather was a challenge for a few of our concerts, but our audiences remained loyal. We saw Memorial Park filled with 1000+ member audiences each week that the weather cooperated, and the annual patriotic concert filled the park to near capacity. The band also represented the city in the annual Fourth of July Parade and won the best musical entry award.

Dr. Moss was presented with the Association of Concert Bands' "Conductor of the Year" award at our free Edman Chaple indoor concert. Our guests at Edman Chapel included 100-year-old Col. Arnald Gabriel, who appeared via pre-recorded video and a high-tech performance with him conducting. We also partnered with the People's Resource Center to establish a method for our patrons to donate non-perishable food or cash.

The Friends of the Band continued to use the concession stand, which provided a well-lit and safe environment for them to sell concessions. They also assisted patrons with the new electronic programs. They have covered 24% of the band's expenditures. The Bandwagon continues to be the largest source of revenue for the Friends, and this year was so successful that the band will only ask for a small increase to give our players a slight raise.

Other Accomplishments:

- Continued the highest quality performances of band music in Wheaton.
- Continued our community Outreach program, hosting 23 Wheaton Jr. High school students to perform with the band.
- To reduce paper, continued placing our programs on the Website and posted QR codes in the park. We still offer printed programs and hope to get more patrons used to the electronic programs.
- Purchased new equipment (thanks to the Friends of the Band) and hired a livestream manager to ensure professional-quality live streams. We had someone view the live stream from a cruise ship in Nova Scotia.
- Hosted an Alfred Reed Scholar from Japan and performed a concert with Reed's works.
- Provided an exceptional learning experience for the band by performing under the leadership of Dr. Elizabeth Peterson, retired director of Bands at the University of Illinois, Champaign, and Dr. Alfred Watkins, director of the acclaimed Cobb Wind Symphony in Marietta, GA.
- Participated and won the "Best Musical Group" in the 4th of July parade.
- Continued to increase traffic into the downtown Wheaton business through the WMB's partnership with the Friends of the Band, announcements, and advertisements in our programs.
- Acknowledging those who have served our country in the armed forces at our annual Patriotic Concert and other concerts as appropriate.
- Provided an exceptional free concert at Edman Chapel with a special Audio Visual of Col. Arnald Gabriel. This will be featured on the CBS National News.
- The Band was selected to perform at the 2026 American Bandmaster Association Conference.
- Continued increasing viewership through social media.

2026 GOALS

- Continue the highest quality performances of band music in Wheaton while practicing prudent expense controls.
- Continue to provide programs at no cost to the patrons of our concerts, while reducing our paper footprint.
- Continue to increase traffic into the downtown Wheaton business through the WMB's partnership with the Friends of the Band, announcements, and advertisements in our programs.
- Acknowledging those who have served our country in the armed forces at our annual Patriotic Concert and other concerts as appropriate.
- Perform at the American Bandmaster Association in Chicago in March 2026.
- Continue our Partnership with the People's Resource Center to provide donations of Food or Cash from our audiences.

- Continue our Community Outreach programs by inviting local middle school, high school, and community musicians to perform with the band. This provides high-quality education to the musicians who join us and the ability to reach out to additional sources for our audience. This also helps the downtown businesses with additional foot traffic.
- Provide a free indoor concert on the campus of Wheaton College.
- Continue live streaming our concerts and upgrading our streaming equipment, thanks to a grant from the Friends of the band, so that they can be enjoyed by those who cannot make the concerts in person.
- Apply for a performance spot at the Illinois Music Educators Association (ILMEA) conference in Peoria in 2027.

EXPENDITURES BY CATEGORY

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Employee Benefits	\$ 140	\$ 1,000	\$ 730	\$ 1,000
Supplies & Materials	1,142	500	180	500
Charges & Services	111,624	122,495	122,229	125,686
Capital Outlays	2,480	1,050	680	1,050
Total Expenditures	\$ 115,386	\$ 125,045	\$ 123,819	\$ 128,236

City of Wheaton
General Fund - Municipal Band
Expenditures
Calendar Year 2026 Budget

Fund 100 General Fund Org 18050140 Municipal Band		2023 Actual		2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
51020	Uniform Allowance	\$	496	\$ 140	\$ 1,000	\$ 730	\$ 1,000	\$ 270	37.0%
Total Employee Benefits			496	140	1,000	730	1,000	270	37.0%
60025	Postage		92	204	200	110	200	90	81.8%
60030	Printing		-	-	50	-	50	50	100.0%
60700	Supplies & Materials		147	938	250	70	250	180	257.1%
Total Supplies & Materials			239	1,142	500	180	500	320	177.8%
63030	Advertising		200	-	300	-	300	300	100.0%
64100	Contractual Services		1,125	624	650	1,504	1,400	(104)	-6.9%
65500	Contractual Labor		111,831	110,500	121,045	119,675	123,486	3,811	3.2%
69900	Contingencies		-	500	500	1,050	500	(550)	-52.4%
Total Charges & Services			113,156	111,624	122,495	122,229	125,686	3,457	2.8%
70030	Operating Equipment		1,052	2,480	1,050	680	1,050	370	54.4%
Total Capital Outlays			1,052	2,480	1,050	680	1,050	370	54.4%
Total Municipal Band		\$	114,943	\$ 115,386	\$ 125,045	\$ 123,819	\$ 128,236	\$ 4,417	3.6%

City of Wheaton
General Fund - Municipal Band
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund			
Org	18050140	Municipal Band			
Account	Description	Amount	Description	Budget	
51020	Uniform Allowance			\$ 1,000	
60025	Postage			200	
60030	Printing			50	
60700	Supplies and Materials			250	
63030	Advertising			300	
64100	Contractual Services			1,400	
		1,250	Photography/Video		
		150	Truck Rental for Edman Chapel		
65500	Contractual Labor			123,486	
		4,000	Announcer		
		500	Assistant Announcer		
		200	Assistant Manager - Logistics		
		4,490	Audition Judges/Helpers		
		66,020	Band Personnel		
		1,600	Business Manager		
		28,000	Director		
		2,500	General Manager		
		2,600	Librarian		
		900	Media Relations Manager		
		1,000	Multi Media Manager		
		1,000	P.A. Supervisor		
		280	Percussion Section Leader		
		2,500	Personel Manager		
		500	Program Designer		
		3,000	Solos/Ensembles		
		2,296	Stage Crew		
		1,400	Uniform Custodians		
		700	Web Designer		
69900	Contingencies			500	
70030	Operating Equipment			1,050	
Total Municipal Band				\$ 128,236	

City of Wheaton
General Fund – Interfund Transfers
Calendar Year 2026 Budget

GENERAL DESCRIPTION

In past years, this organization accounted for expenditures, such as engineering and construction costs, related to capital projects or other major improvements that were financed with available funds within the General Fund or were partially funded through grants received in the Fund. Beginning with the FY 2016/17 budget, projects of this nature have been accounted for in the Capital Projects Fund. The General Fund provides funding for these projects by way of an annual transfer to the Capital Projects Fund. In addition, this organization accounts for transfers to other Funds.

The General Fund has provided annual transfers to support various City funds as follows:

- **2022:** \$4.7 million to the Capital Projects Fund.
- **2023:** \$6.1 million to the Capital Projects Fund, \$1.0 million to the Storm Sewer Fund, and \$48,584 to the Parking Fund.
- **2024:** \$2.2 million to the Capital Projects Fund and \$150,000 to the Parking Fund.
- **2025:** \$4.3 million to the Capital Projects Fund, \$1.0 million to Storm Sewer Fund, and \$150,000 to the Parking Fund.
- **2026:** \$1.5 million to the Debt Service Fund for the estimated debt service on the 2026 General Obligation Bonds.

EXPENDITURES BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Interfund Transfers	\$ 2,317,099	\$ 1,508,011	\$ 5,392,471	\$ 1,519,762
Total Expenditures	\$ 2,317,099	\$ 1,508,011	\$ 5,392,471	\$ 1,519,762

City of Wheaton
General Fund - Interfund Transfers
Expenditures
Calendar Year 2026 Budget

Fund	100	General Fund							
Org	18590000	Interfund Transfers							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
97300	Transfer Out-Debt Srv Fund		\$ -	\$ -	\$ -	\$ -	\$ 1,519,762	\$ 1,519,762	100.0%
97400	Transfer Out-Capital Proj Fund		6,098,137	2,166,491	1,358,011	4,258,878	-	(4,258,878)	-100.0%
97515	Transfer Out-Storm Sewer Fund		1,000,000	-	-	983,593	-	(983,593)	-100.0%
97520	Transfer Out-Parking Fund		48,584	150,608	150,000	150,000	-	(150,000)	-100.0%
Total Interfund Transfers			7,146,721	2,317,099	1,508,011	5,392,471	1,519,762	(3,872,709)	-71.8%
Total Interfund Transfers			\$ 7,146,721	\$ 2,317,099	\$ 1,508,011	\$ 5,392,471	\$ 1,519,762	\$ (3,872,709)	-71.8%

City of Wheaton
General Fund - Interfund Transfers
Expenditures
Calendar Year 2025 Budget

Fund	100	General Fund			
Org	18590000	Interfund Transfers			
Account	Description	Amount	Description	Budget	
97400	Operating Trans Out-Debt Service Fund			\$ 1,519,762	
		1,519,762	Transfer to Debt Service Fund (2026 G.O. Bonds) *Preliminary Estimate		
Total Interfund Transfers				\$ 1,519,762	

City of Wheaton **Motor Fuel Tax Fund** **Calendar Year 2026 Budget**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Motor Fuel Tax Fund (MFT) accounts for expenditures related to the City's annual road rehabilitation and construction program except for specific road projects funded through General Obligation Bond issues and the Capital Projects Fund.

The primary funding source for road improvements is Motor Fuel Taxes (MFT). The City receives monthly MFT distributions from the State of Illinois on a per capita basis. Municipalities may only use this revenue for road maintenance and other improvements authorized by the State and the Illinois Department of Transportation (IDOT). On July 1, 2019, the State increased the MFT rates from \$0.19 per gallon to \$0.38 per gallon for gasoline and \$0.215 per gallon to \$0.455 per gallon for diesel fuel. This was the first increase in the MFT rates since 1990. Future increases will occur on July 1 of each subsequent year by an amount equal to the percentage increase, if any, in the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor for the 12 months ending in March of each year.

State Motor Fuel Tax Rates				
Date	Type	Rate	Annual Change	
			\$	%
Jan 1, 1990 - June 30, 2019	Gasoline	\$ 0.190	-	-
	Diesel	\$ 0.215	-	-
July 1, 2019 - June 30, 2020	Gasoline	\$ 0.380	\$ 0.190	100.0%
	Diesel	\$ 0.455	\$ 0.240	111.6%
July 1, 2020 - June 30, 2021	Gasoline	\$ 0.387	\$ 0.007	1.8%
	Diesel	\$ 0.462	\$ 0.007	1.5%
July 1, 2021 - June 30, 2022	Gasoline	\$ 0.392	\$ 0.005	1.3%
	Diesel	\$ 0.467	\$ 0.005	1.1%
July 1, 2022 - Dec 31, 2022	Gasoline	\$ 0.392	-	-
	Diesel	\$ 0.467	-	-
Jan 1, 2023 - June 30, 2023	Gasoline	\$ 0.423	\$ 0.031	7.9%
	Diesel	\$ 0.498	\$ 0.031	6.6%
July 1, 2023 - June 30, 2024	Gasoline	\$ 0.454	\$ 0.031	7.3%
	Diesel	\$ 0.529	\$ 0.031	6.2%
July 1, 2024 - June 30, 2025	Gasoline	\$ 0.470	\$ 0.016	3.5%
	Diesel	\$ 0.545	\$ 0.016	3.0%
July 1, 2025 - June 30, 2026	Gasoline	\$ 0.483	\$ 0.013	2.8%
	Diesel	\$ 0.558	\$ 0.013	2.4%

City streets are selected for road resurfacing or rehabilitation based on the Five-Year Road Improvement Program, which is reviewed and modified as necessary on an annual basis.

2026 BUDGET SUMMARY

For the 2026 Budget, \$3.2 is budgeted for road improvements and \$1.8 million for the new sidewalk program.

EXPENDITURES BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Capital Outlays	\$ 2,915,798	\$ 2,100,000	\$ -	\$ 5,000,000
Total Expenditures	\$ 2,915,798	\$ 2,100,000	\$ -	\$ 5,000,000

2026 GOALS

Complete all the scheduled road improvements the City has selected for the 2026 Annual Road Program.

2026 Annual Road Program	
Street Name	Construction Limits
Street Reconstruction	
Driving Park Road	Washington Street to Countryside Drive
Ranch Road	Driving Park Road to Washington Street
Rehabilitation/Resurfacing	
Briarcliffe Boulevard	Brentwood Lane to Route 56
Bridge Street	Manchester Road to Liberty Drive
Bridle Lane	Driving Park Road to President Street
Evergreen Street	Washington Street to President Street
Gary Avenue	Wesley Street to Harrison Avenue
Indiana Street	Naperville Road to President Street
Manchester Road	Gables Boulevard to Bridge Street
Scottdale Circle	Route 56 to Route 56
West Street	Wesley Street to Harrison Avenue
Willow Avenue	Naperville Road to President Street
Marywood Subdivision	
Deerpath Court	Somerset Lane to Cul-De-Sac
Elk Court	Somerset Lane to Cul-De-Sac
Jeffery Court	Somerset Lane to Cul-De-Sac
Marywood Trail	Somerset Lane to Somerset Lane
Somerset Lane	Brighton Drive to Deerpath Court

**City of Wheaton
Motor Fuel Tax Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 1,884,481	\$ 1,560,879	\$ 1,150,688	\$ 1,150,688	\$ 3,648,687		
Revenues							
Intergovernmental	\$ 2,329,425	\$ 2,398,975	\$ 2,436,746	\$ 2,412,999	\$ 2,465,350	\$ 52,351	2.2%
Investment Income	\$ 99,174	106,632	70,000	85,000	\$ 85,000	-	0.0%
Total Revenues	\$ 2,428,599	\$ 2,505,607	\$ 2,506,746	\$ 2,497,999	\$ 2,550,350	\$ 52,351	2.1%
Expenditures							
Capital Outlays	\$ 2,752,201	\$ 2,915,798	\$ 2,100,000	\$ -	\$ 5,000,000	\$ 5,000,000	100.0%
Total Expenditures	\$ 2,752,201	\$ 2,915,798	\$ 2,100,000	\$ -	\$ 5,000,000	\$ 5,000,000	100.0%
Revenues Over/ (Under) Expenditures	\$ (323,602)	\$ (410,191)	\$ 406,746	\$ 2,497,999	\$ (2,449,650)		
Ending Fund Balance	\$ 1,560,879	\$ 1,150,688	\$ 1,557,434	\$ 3,648,687	\$ 1,199,037		

City of Wheaton
Motor Fuel Tax Fund
Revenues
Calendar Year 2026 Budget

Fund 200 Motor Fuel Tax Fund
Org 20008500 Motor Fuel Tax Revenues

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
40435	Motor Fuel Tax	\$ 2,329,425	\$ 2,398,975	\$ 2,436,746	\$ 2,412,999	\$ 2,465,350	\$ 52,351	2.2%
	Total Intergovernmental	\$ 2,329,425	\$ 2,398,975	\$ 2,436,746	\$ 2,412,999	\$ 2,465,350	52,351	2.2%
46000	Interest Income-Investments	99,174	106,632	70,000	85,000	85,000	-	0.0%
	Total Investment Income	99,174	106,632	70,000	85,000	85,000	-	0.0%
Total Motor Fuel Tax Revenues		\$ 2,428,605	\$ 2,505,615	\$ 2,506,746	\$ 2,497,999	\$ 2,550,350	\$ 52,351	2.1%

City of Wheaton
Motor Fuel Tax Fund
Expenditures
Calendar Year 2026 Budget

Fund	200	Motor Fuel Tax Fund							
Org	20085010	Motor Fuel Tax Expenditures							
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
70200	Roadway Improvements	\$ 2,752,201	\$ 2,915,798	\$ 2,100,000	\$ -	\$ 3,200,000	\$ 3,200,000	100.0%	
70300	Sidewalk Improvements	-	-	-	-	1,800,000	1,800,000	100.0%	
Total Capital Outlays		2,752,201	2,915,798	2,100,000	-	5,000,000	5,000,000	100.0%	
Total Motor Fuel Tax Expenditures		\$ 2,752,201	\$ 2,915,798	\$ 2,100,000	\$ -	\$ 5,000,000	\$ 5,000,000	100.0%	

City of Wheaton
Motor Fuel Tax Fund
Expenditures
Calendar Year 2026 Budget

Fund 200 Motor Fuel Tax Fund
Org 20085010 Motor Fuel Tax Expenditures

Account	Description	Amount	Description	Budget
70200	Roadway Improvements			\$ 3,200,000
		2,100,000	Road, Sewer & Water Rehabilitation Program - Roads	
		1,100,000	Street Reconstruction	
70300	Sidewalk Improvements			1,800,000
		1,800,000	New Sidewalk Program	
Total Motor Fuel Tax Expenditures				<u>\$ 5,000,000</u>

City of Wheaton

Federal Forfeiture Fund

Calendar Year 2026 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Federal Forfeiture Fund was established per the United States Code to account for revenue and expenditures associated with funds received from the Department of Justice and the Department of the Treasury through the Federal Asset Forfeiture and Equitable Sharing Programs. Revenue from federal asset forfeiture is neither guaranteed nor consistent and is based on the Wheaton Police Department’s contribution to a federal investigation leading to the seizure and forfeiture of assets, vehicles, and proceeds of certain criminal offenses. Expenditures from this fund are restricted to specific permissible law enforcement uses and cannot be transferred to non-participating law enforcement agencies, expended for non-law enforcement purposes, or include specific expenditures by local law, regulation, or policy. Additionally, this fund may not be used to supplant any budgetary line or include expenditures in anticipation of receiving forfeited funds. Funds already disbursed and received may be earmarked or included in a budget. The Chief of Police or designee authorizes all expenditures from this fund.

2025 GOALS

- Ensure all expenditures are permissible law enforcement uses of the Federal Forfeiture Funds.
- Complete the 2024 annual Equitable Sharing Agreement and Certification (ESAC).

2026 GOALS

- Ensure all expenditures are permissible law enforcement uses of the Federal Forfeiture Funds.
- Complete the 2025 annual Equitable Sharing Agreement and Certification (ESAC).

EXPENDITURE BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Supplies & Materials	\$ -	\$ -	\$ 16,164	\$ -
Charges & Services	720	720	720	720
Total Expenditures	\$ 720	\$ 720	\$ 16,884	\$ 720

**City of Wheaton
Federal Forfeiture Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual		2024 Actual		2025 Budget		2025 Projected		2026 Budget		26 Budget vs 25 Proj. \$ %	
Beginning Fund Balance	\$	41,333	\$	39,810	\$	41,227	\$	41,227	\$	33,243		
Revenues												
Fines & Forfeits	\$	-	\$	-	\$	-	\$	7,000	\$	-	\$	(7,000) -100.0%
Investment Income		2,056		2,137		1,200		1,900		1,600		(300) -15.8%
Total Revenues	\$	2,056	\$	2,137	\$	1,200	\$	8,900	\$	1,600	\$	(7,300) -82.0%
Expenditures												
Supplies & Materials	\$	2,859	\$	-	\$	-	\$	16,164	\$	-	\$	(16,164) -100.0%
Charges & Services		720		720		720		720		720		- 0.0%
Total Operating		3,579		720		720		16,884		720		(16,164) -95.7%
Total Expenditures	\$	3,579	\$	720	\$	720	\$	16,884	\$	720	\$	(16,164) -95.7%
Revenues Over/ (Under) Expenditures	\$	(1,523)	\$	1,417	\$	480	\$	(7,984)	\$	880		
Transfer In-General Fund		-		-		-		-		-		
Ending Fund Balance	\$	39,810	\$	41,227	\$	41,707	\$	33,243	\$	34,123		

City of Wheaton
Federal Forfeiture Fund
Revenues
Calendar Year 2026 Budget

Fund 231 Federal Forfeiture Fund									
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
45600	Dept of Treasury Forfeiture Rev	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
45610	Dept of Justice Forfeiture Rev	-	-	-	7,000	-	(7,000)	-100.0%	
Total Fines & Forfeits		-	-	-	7,000	-	-	0.0%	
46000	Interest Income - Dept of Treasury	190	117	200	100	100	-	0.0%	
46000	Interest Income - Dept of Justice	1,866	2,020	1,000	1,800	1,500	(300)	-16.7%	
Total Investment Income		2,056	2,137	1,200	1,900	1,600	(300)	-15.8%	
Total Federal Forfeiture Fund Revenues		\$ 2,056	\$ 2,137	\$ 1,200	\$ 8,900	\$ 1,600	\$ (300)	-3.4%	

City of Wheaton
Federal Forfeiture Fund
Expenditure Summary
Calendar Year 2026 Budget

The following is a combined summary of the Federal Forfeiture Organizations:
Department of Treasury and Department of Justice

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
60700	Supplies & Materials	\$ 2,859	\$ -	\$ -	\$ 16,164	\$ -	\$ (16,164)	-100.0%
Total Supplies & Materials		2,859	-	-	16,164	-	(16,164)	-100.0%
64100	Contractual Services	720	720	720	720	720	-	0.0%
Total Charges & Services		720	720	720	720	720	-	0.0%
Total Federal Forfeiture Fund Expenditures		\$ 3,579	\$ 720	\$ 720	\$ 16,884	\$ 720	\$ (16,164)	-95.7%

**City of Wheaton
Federal Forfeiture Fund
Department of Treasury Expenditures
Calendar Year 2026 Budget**

Fund 231 Federal Forfeiture Fund
Org 23160010 Federal Forfeiture - Dept of Treasury

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
60700	Supplies and Materials	\$ 2,859	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Supplies & Materials	2,859	-	-	-	-	-	0.0%
64100	Contractual Services	360	360	360	360	360	-	0.0%
	Total Charges & Services	360	360	360	360	360	-	0.0%
Total Federal Forfeiture - Dept of Treasury		\$ 3,219	\$ 360	\$ 360	\$ 360	\$ 360	\$ -	0.0%

City of Wheaton
Federal Forfeiture Fund Fund
Department of Treasury Expenditures
Calendar Year 2026 Budget

Fund	231	Federal Forfeiture Fund			
Org	23160010	Federal Forfeiture - Dept of Treasury			
Account	Description	Amount	Description	Budget	
64100	Contractual Services			\$	360
		360	Bank Fees		
Total Federal Forfeiture - Dept of Treasury				\$	360

City of Wheaton
Federal Forfeiture Fund
Department of Justice Expenditures
Calendar Year 2026 Budget

Fund	231	Federal Forfeiture Fund								
Org	23170010	Federal Forfeiture - Dept of Justice								
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
			Actual	Actual	Budget	Projected	Budget	\$	%	
60700	Supplies & Materials		\$ -	\$ -	\$ -	\$ 16,164	\$ -	\$ (16,164)	-100.0%	
	Total Supplies & Materials		-	-	-	16,164	-	(16,164)	-100.0%	
64100	Contractual Services		360	360	360	360	360	-	0.0%	
	Total Charges & Services		360	360	360	360	360	-	0.0%	
Total Federal Forfeiture - Dept of Justice			360	360	\$ 360	\$ 16,524	\$ 360	\$ (16,164)	-97.8%	

City of Wheaton
Federal Forfeiture Fund Fund
Department of Justice Expenditures
Calendar Year 2026 Budget

Fund 231 Federal Forfeiture Fund
Org 23170010 Federal Forfeiture - Dept of Justice

Account	Description	Amount	Description	Budget
64100	Contractual Services			\$ 360
		360	Bank fees	
Total Federal Forfeiture - Dept of Justice				\$ 360

**City of Wheaton
State Forfeiture Fund
Calendar Year 2026 Budget**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The State Forfeiture Fund was established per the Illinois Compiled Statutes (ILCS) to account for revenue and expenditures associated with funds received from the Illinois State Police from seizures, asset forfeitures, and certain fines, in relation to Illinois statutes, including 720 ILCS 5/Article 36. Seizure and Forfeiture of Vessels, Vehicles, and Aircraft, 725 ILCS 150/The Drug Asset Forfeiture Procedure Act, 720 ILCS 5/Article 29B. Money Laundering and other Illinois statutes have similar civil seizure and forfeiture provisions.

Revenue from Illinois State asset forfeiture is neither guaranteed nor consistent and is based on the Wheaton Police Department's contribution to investigations that lead to civil seizure and forfeiture of assets, vehicles, and proceeds associated with certain criminal offenses. Expenditures from this fund are restricted to specific, permissible law enforcement uses and cannot be expended for non-law enforcement purposes. Funds already disbursed and received may be earmarked or included in a budget. The Chief of Police or designee authorizes all expenditures from these funds.

Article 36 revenues shall be used, at the discretion of the agency, for the enforcement of criminal laws; for public education in the community or schools in the prevention or detection of the abuse of drugs or alcohol; or for security cameras used for the prevention or detection of violence.

Drug Asset revenues shall be used for the enforcement of laws governing cannabis and controlled substances; for public education in the community or schools in the prevention or detection of the abuse of drugs or alcohol; or for security cameras used for the prevention or detection of violence.

Money Laundering revenues distributed to the agency or agencies shall be used for the enforcement of laws.

2025 GOALS

- Ensure all expenditures are permissible law enforcement uses of the State Forfeiture Funds.
- Complete the 2024 Illinois Seizure and Awarded Assets Annual Report

2026 GOALS

- Ensure all expenditures are permissible law enforcement uses of the State Forfeiture Funds.
- Complete the 2025 Illinois Seizure and Awarded Assets Annual Report

EXPENDITURES BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Supplies & Materials	\$ -	\$ -	\$ -	\$ -
Charges & Services	9,775	4,600	7,065	7,285
Capital Outlays	-	-	6,295	31,255
Total Expenditures	\$ 9,775	\$ 4,600	\$ 13,360	\$ 38,540

**City of Wheaton
State Forfeiture Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
Beginning Fund Balance	\$ 281,489	\$ 256,236	\$ 275,209	\$ 275,209	\$ 305,501		
<u>Revenues</u>							
Fines & Forfeits	\$ 52,308	\$ 23,463	\$ -	\$ 40,272	\$ -	\$ (40,272)	-100.0%
Investment Income	1,306	1,643	550	580	600	20	3.4%
Miscellaneous	3,859	3,642	3,300	2,800	3,000	(300)	-10.7%
Total Revenues	\$ 57,473	\$ 28,748	\$ 3,850	\$ 43,652	\$ 3,600	\$ (40,552)	-92.9%
<u>Expenditures</u>							
Supplies & Materials	\$ 27,396	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Charges & Services	9,730	9,775	4,600	7,065	7,285	220	3.1%
Total Operating	37,126	9,775	4,600	7,065	7,285	220	3.1%
Capital Outlays	45,600	-	-	6,295	31,255	24,960	396.5%
Total Capital Outlays	45,600	-	-	6,295	31,255	24,960	396.5%
Total Expenditures	\$ 82,726	\$ 9,775	\$ 4,600	\$ 13,360	\$ 38,540	\$ 25,180	188.5%
Revenues Over/ (Under) Expenditures	\$ (25,253)	\$ 18,973	\$ (750)	\$ 30,292	\$ (34,940)		
Ending Fund Balance	\$ 256,236	\$ 275,209	\$ 274,459	\$ 305,501	\$ 270,561		

**City of Wheaton
State Forfeiture Fund
Revenues
Calendar Year 2026 Budget**

Fund 232 State Forfeiture Fund									
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
45650	State Drug Forfeiture Rev	\$ 21,976	\$ 4,954	\$ -	\$ 500	\$ -	\$ (500)	-100.0%	
45660	State Money Laundering Rev	2,322	390	-	26,772	-	(26,772)	-100.0%	
45670	State Article 36 Seizure Rev	28,010	18,119	-	13,000	-	(13,000)	-100.0%	
Total Fines & Forfeits		52,308	23,463	-	40,272	-	(40,272)	-100.0%	
46000	Interest Income - State Drug	539	495	250	160	200	40	25.0%	
46000	Interest Income - Money Laundering	280	484	-	220	200	(20)	-9.1%	
46000	Interest Income - Article 36	487	664	300	200	200	-	0.0%	
Total Investment Income		1,306	1,643	550	580	600	20	3.4%	
47000	Misc Revenue - Article 36	3,859	3,642	3,300	2,800	3,000	200	7.1%	
Total Miscellaneous Revenue		3,859	3,642	3,300	2,800	3,000	200	7.1%	
Total State Forfeiture Fund Revenues		\$ 57,473	\$ 28,748	\$ 3,850	\$ 43,652	\$ 3,600	\$ (40,052)	-91.8%	

City of Wheaton

State Forfeiture Fund

Expenditure Summary

Calendar Year 2026 Budget

The following is a combined summary of the State Forfeiture Organizations:

State Drug Forfeiture, State Money Laundering and Article 36

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
60700	Supplies & Materials	\$ 27,396	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Supplies & Materials		27,396	-	-	-	-	-	0.0%
64100	Contractual Services	9,730	9,775	4,600	7,065	7,285	220	3.1%
Total Charges & Services		9,730	9,775	4,600	7,065	7,285	220	3.1%
70030	Operating Equipment	45,600	-	-	6,295	31,255	24,960	396.5%
Total Capital Outlays		45,600	-	-	6,295	31,255	24,960	396.5%
Total State Forfeiture Fund Expenditures		\$ 82,726	\$ 9,775	\$ 4,600	\$ 13,360	\$ 38,540	\$ 25,180	188.5%

City of Wheaton
State Forfeiture Fund
Drug Forfeiture Expenditures
Calendar Year 2026 Budget

Fund	232	State Forfeiture Fund								
Org	23260010	State Drug Forfeiture								
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
			Actual	Actual	Budget	Projected	Budget	\$	%	
60700	Supplies and Materials		\$ 12,913	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
	Total Supplies & Materials		12,913	-	-	-	-	-	-	0.0%
64100	Contractual Services		1,585	1,427	500	1,020	1,020	-	-	0.0%
	Total Charges & Services		1,585	1,427	500	1,020	1,020	-	-	0.0%
70030	Operating Equipment		45,600	-	-	-	-	-	-	0.0%
	Total Capital Outlays		45,600	-	-	-	-	-	-	0.0%
Total State Drug Forfeiture			\$ 60,098	\$ 1,427	\$ 500	\$ 1,020	\$ 1,020	\$ -	-	0.0%

City of Wheaton
State Forfeiture Fund
Drug Forfeiture Expenditures
Calendar Year 2026 Budget

Fund	232	State Forfeiture Fund			
Org	23260010	State Drug Forfeiture			
Account		Description	Amount	Description	Budget
64100		Contractual Services			\$ 1,020
			1,020	Banks Fees	
Total State Drug Forfeiture					<u>\$ 1,020</u>

City of Wheaton
State Forfeiture Fund
Money Laundering Expenditures
Calendar Year 2026 Budget

Fund	232	State Forfeiture Fund								
Org	23270010	State Money Laundering								
		2023		2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual		Actual	Budget	Projected	Budget	\$		%
60700	Supplies and Materials	\$	5,008	\$ -	\$ -	\$ -	\$ -	\$	-	0.0%
Total Supplies & Materials		5,008		-	-	-	-	-		0.0%
64100	Contractual Services		343	673	500	1,045	1,045		-	0.0%
Total Charges & Services		343		673	500	1,045	1,045	-		0.0%
Total State Money Laundering		\$	5,351	\$ 673	\$ 500	\$ 1,045	\$ 1,045	\$	-	0.0%

**City of Wheaton
State Forfeiture Fund
Money Laundering Expenditures
Calendar Year 2026 Budget**

Fund	232	State Forfeiture Fund			
Org	23270010	State Money Laundering			
Account		Description	Amount	Description	Budget
64100		Contractual Services			\$ 1,045
			1,045	Bank Fees	
Total State Money Laundering					\$ 1,045

City of Wheaton
State Forfeiture Fund
Article 36 Expenditures
Calendar Year 2026 Budget

Fund 232 State Forfeiture Fund
Org 23280010 State Article 36

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
60700	Supplies & Materials	\$ 9,475	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Supplies & Materials	9,475	-	-	-	-	-	0.0%
64100	Contractual Services	7,802	7,675	3,600	5,000	5,220	220	4.4%
	Total Charges & Services	7,802	7,675	3,600	5,000	5,220	220	4.4%
70030	Operating Equipment	-	-	-	6,295	31,255	24,960	396.5%
	Total Capital Outlays	-	-	-	6,295	31,255	24,960	396.5%
Total State Article 36		\$ 17,277	\$ 7,675	\$ 3,600	\$ 11,295	\$ 36,475	\$ 25,180	222.9%

City of Wheaton
State Forfeiture Fund
Article 36 Expenditures
Calendar Year 2026 Budget

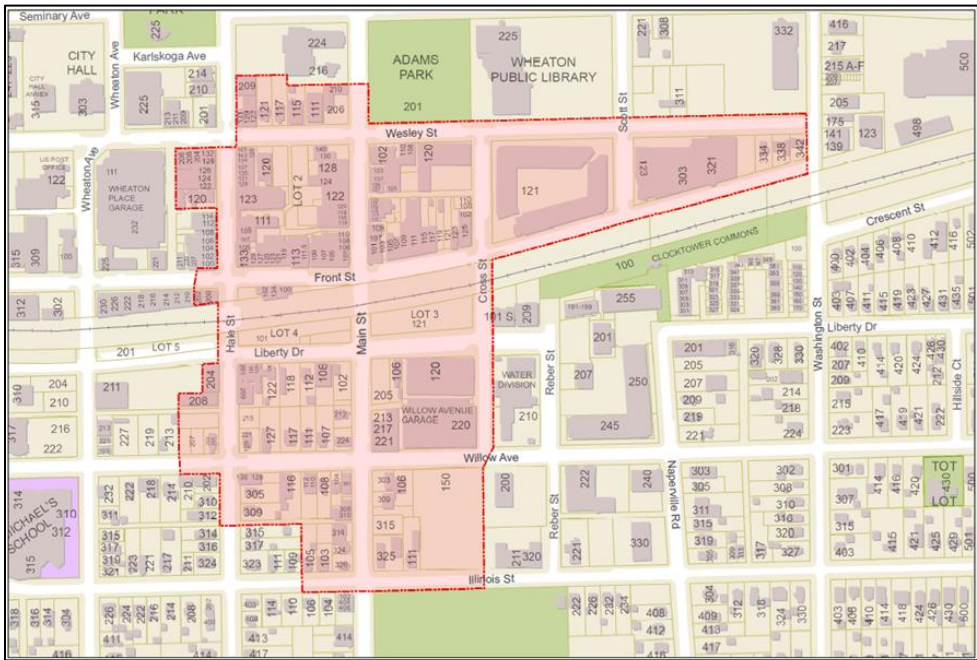
Fund	232	State Forfeiture Fund			
Org	23280010	State Article 36			
Account	Description	Amount	Description	Budget	
64100	Contractual Services			\$	5,220
		3,840	Towing Charges		
		1,380	Bank Fees		
70030	Operating Equipment				31,255
		25,075	Portable Scales (4)		
		6,180	Portable Scales Vehicle Uplifting		
Total State Article 36				\$	36,475

City of Wheaton
TIF District Two Main Street Redevelopment Fund
Calendar Year 2026 Budget

GENERAL DESCRIPTION

The City of Wheaton established Tax Increment Financing (TIF) District Two on December 6, 1999. TIF District Two was one of three contiguous tax increment financing (TIF) districts created by the City. The TIF was established to revitalize the Main Street Corridor into a vibrant mixed-use center to contribute to the health and vitality of the Wheaton Central Business Area and to the entire community. TIF District Two expired on December 31, 2022. The TIF District Two Fund was closed in 2025 after all remaining costs for the Downtown Streetscape Project were paid, and a \$0.3 million surplus distribution was made to taxing bodies within the TIF District.

TIF District Two Main Street Redevelopment
Map



TIF DISTRICT TWO MAIN STREET REDEVELOPMENT FUND ACTIVITY

The TIF produced several successful redevelopment projects and infrastructure improvements. Notable projects included the construction of a large class A mixed-use building, the expansion of a furniture retailer, the building of a public parking deck, the construction of Wheaton 121 (a 306-unit luxury residential apartment development), and the Downtown Streetscape Project. In addition, the TIF provided funding for over 200 rehabilitation/grants to business owners.

Downtown Strategic and Streetscape Plan. The Downtown Strategic and Streetscape Plan created a redevelopment framework that would make the City a destination for tourists and a more attractive place to live and locate a business. The Downtown Streetscape Project was a \$35.9 million multi-year (beginning in 2017) infrastructure project that brought updates and improvements to underground utilities, roadways, lighting, and signage while creating wider, more pedestrian-friendly sidewalks throughout downtown Wheaton. The project was substantially completed in 2023, with some minor work remaining that was completed in 2025.



2026 BUDGET SUMMARY

The TIF District Two Fund was closed in 2025 after all remaining costs for the Downtown Streetscape Project were paid, and a \$0.3 million surplus distribution was made to taxing bodies within the TIF District.

EXPENDITURES BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Charges & Services	\$ 864	\$ 1,000	\$ 401,017	\$ -
Capital Outlays	3,008	145,000	2,400	-
Total Expenditures	\$ 3,872	\$ 146,000	\$ 403,417	\$ -

City of Wheaton
TIF District Two Main St Redevelopment Fund
Fund Summary
Calendar Year 2026 Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
Beginning Fund Balance	\$ 515,212	\$ 362,612	\$ 388,417	\$ 388,417	\$ -		
Revenues							
Investment Income	\$ 46,173	\$ 29,677	\$ 1,000	\$ 15,000	\$ -	\$ (15,000)	-100.0%
Miscellaneous	6,067	-	-	-	-	-	0.0%
Total Revenues	\$ 52,240	\$ 29,677	\$ 1,000	\$ 15,000	\$ -	\$ (15,000)	-100.0%
Expenditures							
Charges & Services	\$ 810	\$ 864	\$ 1,000	\$ 401,017	\$ -	\$ (401,017)	-100.0%
Total Operating	810	864	1,000	401,017	-	(401,017)	-100.0%
Capital Outlays	204,030	3,008	145,000	2,400	-	(2,400)	-100.0%
Total Capital Outlays	204,030	3,008	145,000	2,400	-	(2,400)	-100.0%
Total Expenditures	\$ 204,840	\$ 3,872	\$ 146,000	\$ 403,417	\$ -	\$ (403,417)	-100.0%
Revenues Over/ (Under) Expenditures	\$ (152,600)	\$ 25,805	\$ (145,000)	\$ (388,417)	\$ -		
Ending Fund Balance	\$ 362,612	\$ 388,417	\$ 243,417	\$ -	\$ -		

City of Wheaton
TIF District Two Main St Redevelopment Fund
Revenues
Calendar Year 2026 Budget

Fund	272	TIF District Two Fund								
Org	27204000	TIF District Two Main St Redev Revenues								
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
			Actual	Actual	Budget	Projected	Budget	\$	%	
46000	Interest Income-Invest		\$ 46,173	\$ 29,677	\$ 1,000	\$ 15,000	\$ -	\$ (15,000)	-100.0%	
	Total Investment Income		46,173	29,677	1,000	15,000	-	(15,000)	-100.0%	
47000	Miscellaneous Revenues		6,067	-	-	-	-	-	0.0%	
	Total Miscellaneous		6,067	-	-	-	-	-	0.0%	
Total TIF Dist Two Main St Redev Revenues			\$ 52,240	\$ 29,677	\$ 1,000	\$ 15,000	\$ -	\$ (15,000)	-100.0%	

City of Wheaton
TIF District Two Main St Redevelopment Fund
Expenditures
Calendar Year 2026 Budget

Fund	272	TIF District Two Fund								
Org	27240010	TIF District Two Main St Redev Expenditures								
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
			Actual	Actual	Budget	Projected	Budget	\$	%	
64106	Legal Services		\$ 810	\$ 864	\$ 1,000	\$ 3,000	\$ -	\$ (3,000)	-100.0%	
69405	TIF 2 Surplus Distribution		-	-	-	398,017	-	(398,017)	-100.0%	
Total Charges & Services			810	864	1,000	401,017	-	(401,017)	-100.0%	
64110	Engineering Services		14,833	-	5,000	-	-	-	0.0%	
70950	Capital Improvements-Other		189,197	3,008	140,000	2,400	-	(2,400)	-100.0%	
Total Capital Outlays			204,030	3,008	145,000	2,400	-	(2,400)	-100.0%	
Total TIF District Two Main St Redev Expenditures			\$ 204,840	\$ 3,872	\$ 146,000	\$ 403,417	\$ -	\$ (403,417)	-100.0%	

City of Wheaton

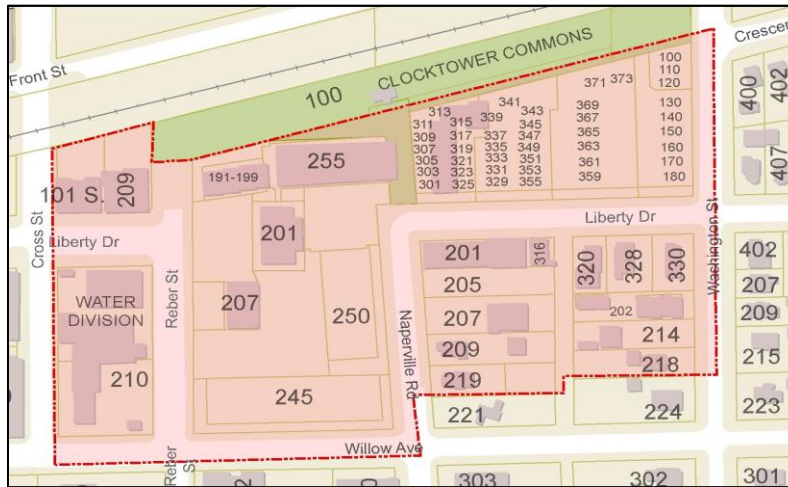
TIF District Three Courthouse Redevelopment Fund

Calendar Year 2026 Budget

GENERAL DESCRIPTION

Tax Increment Financing District Three Courthouse Redevelopment Fund is the last of three contiguous tax increment financing (TIF) districts created by the City of Wheaton. TIF District Three was established on March 17, 2005. This Fund was instituted to redevelop the former DuPage County Courthouse and the campus of National Louis University into a residential and office development. TIF District Three expires on December 31, 2028.

TIF District Three Courthouse Redevelopment Map



City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Fund Summary
Calendar Year 2026 Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 5,071,711	\$ 4,655,641	\$ 7,099,121	\$ 7,099,121	\$ 5,129,131		
<u>Revenues</u>							
Taxes	\$ 2,335,029	\$ 2,269,964	\$ 2,295,000	\$ 2,249,000	\$ 2,250,000	\$ 1,000	0.0%
Investment Income	270,481	260,504	150,000	200,000	200,000	-	0.0%
Miscellaneous	-	20,786	-	3,780	-	(3,780)	-100.0%
Total Revenues	\$ 2,605,510	\$ 2,551,254	\$ 2,445,000	\$ 2,452,780	\$ 2,450,000	(2,780)	-0.1%
<u>Expenditures</u>							
Charges & Services	\$ 3,021,580	\$ 9,234	\$ 35,000	\$ 3,035,000	\$ 35,000	\$ (3,000,000)	-98.8%
Total Operating	3,021,580	9,234	35,000	3,035,000	35,000	(3,000,000)	-98.8%
Capital Outlays	-	98,540	2,120,000	1,387,770	50,000	(1,337,770)	-96.4%
Total Capital Outlays	-	98,540	2,120,000	1,387,770	50,000	(1,337,770)	-96.4%
Total Expenditures	\$ 3,021,580	\$ 107,774	\$ 2,155,000	\$ 4,422,770	\$ 85,000	\$ (4,337,770)	-98.1%
Revenues Over/ (Under) Expenditures	\$ (416,070)	\$ 2,443,480	\$ 290,000	\$ (1,969,990)	\$ 2,365,000		
Ending Fund Balance	\$ 4,655,641	\$ 7,099,121	\$ 7,389,121	\$ 5,129,131	\$ 7,494,131		

City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Revenues
Calendar Year 2026 Budget

Fund	273	TIF District Three Fund							
Org	27304000	TIF District Three Courthouse Redev Revenues							
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
40303	Property Tax - TIF 3	\$ 2,335,029	\$ 2,269,964	\$ 2,295,000	\$ 2,249,000	\$ 2,250,000	\$ 1,000	0.0%	
	Total Taxes	2,335,029	2,269,964	2,295,000	2,249,000	2,250,000	1,000	0.0%	
46000	Interest Income-Invest	270,481	260,504	150,000	200,000	200,000	-	0.0%	
	Total Investment Income	270,481	260,504	150,000	200,000	200,000	-	0.0%	
47000	Miscellaneous Revenues	-	20,786	-	3,780	-	(3,780)	-100.0%	
	Total Miscellaneous	-	20,786	-	3,780	-	(3,780)	-100.0%	
Total TIF Dist Three Courthouse Redev Revenues		\$ 2,605,510	\$ 2,551,254	\$ 2,445,000	\$ 2,452,780	\$ 2,450,000	\$ (2,780)	-0.1%	

City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Expenditures
Calendar Year 2026 Budget

Fund 273 TIF District Three Fund									
Org 27340010 TIF District Three Courthouse Redev Expenditures									
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
64100	Contractual Services	\$ 8,100	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%	
64106	Legal Services	13,480	9,234	10,000	10,000	10,000	-	0.0%	
69400	TIF 3 Surplus Distribution	3,000,000	-	-	3,000,000	-	(3,000,000)	-100.0%	
Total Charges & Services		3,021,580	9,234	35,000	3,035,000	35,000	(3,000,000)	-98.8%	
64110	Engineering Services	-	98,540	120,000	21,120	50,000	28,880	136.7%	
70950	Capital Improvements-Other	-	-	2,000,000	1,366,650	-	(1,366,650)	-100.0%	
Total Capital Outlays		-	98,540	2,120,000	1,387,770	50,000	(1,337,770)	-96.4%	
Total TIF District Three Courthouse Redev Exp		\$ 3,021,580	\$ 107,774	\$ 2,155,000	\$ 4,422,770	\$ 85,000	\$ (4,337,770)	-98.1%	

City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Expenditures
Calendar Year 2026 Budget

Fund	273	TIF District Three Fund			
Org	27340010	TIF District Three Courthouse Redev Expenditures			
	Account	Description	Amount	Description	Budget
	64100	Contractual Services			\$ 25,000
			25,000	TIF School District Reimbursement	
	64106	Legal Services			10,000
			10,000	Legal Services	
	64110	Engineering Services			50,000
			50,000	Block 320 - Redevelopment Projects (2025 Budget)	
Total TIF District Three Courthouse Redev Expenditures					\$ 85,000

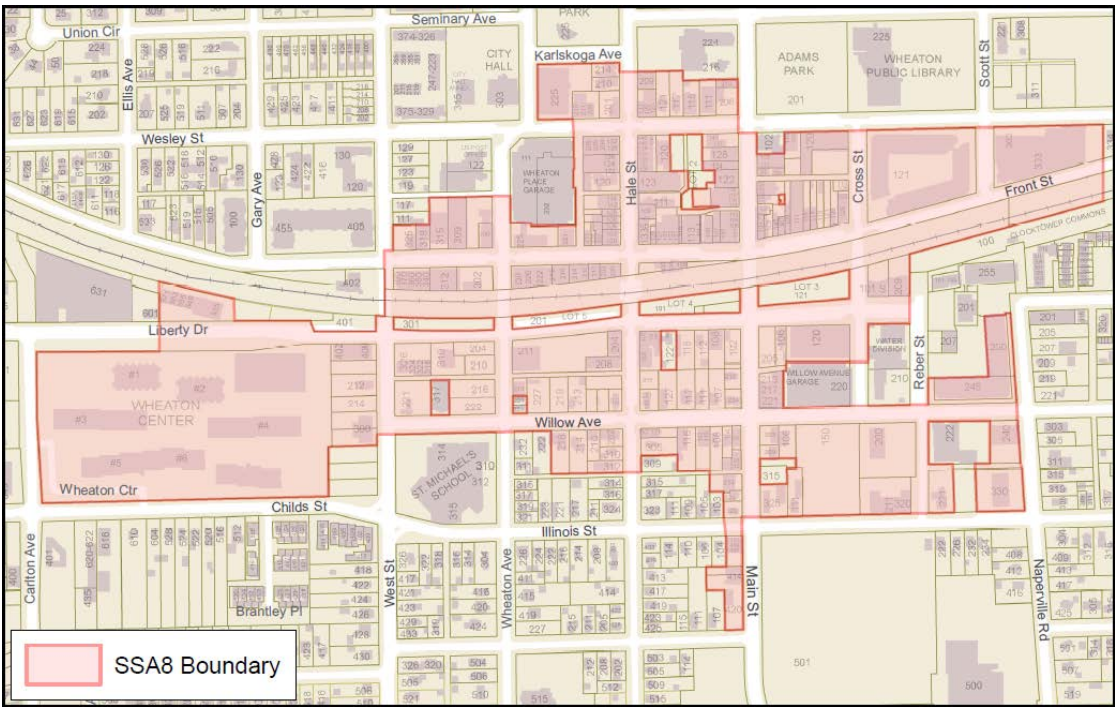
City of Wheaton
Special Service Area 8 Fund
Calendar Year 2026 Budget

GENERAL DESCRIPTION

The City of Wheaton established Special Service Area (SSA) 8 in 2018 for a maximum of seven (7) levy years, beginning with the 2018 Tax Levy. The 2024 Tax Levy, collected in 2025, was the last levy year for the SSA. SSA #9 was created in 2025 to replace SSA #8. The SSA #8 Fund was closed in 2025.

SSA #8 was established to provide enhanced marketing and education promoting benefits and activities in the area; managing special community events and activities including set up and tear down for those events; parking operations and maintenance; maintenance of streetscapes; holiday and event decorations; together with aesthetic enhancements including landscape and signage/banners.

Special Service Area 8 Map



2026 BUDGET SUMMARY

SSA #8 expired and was closed in 2025, subsequently being replaced by SSA #9. SSA #9 is accounted for in the Special Service Area 9 Fund.

EXPENDITURES BY CATEGORY

Expenditures	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Charges & Services	\$ 275,500	\$ 275,500	\$ 275,500	\$ -
Interfund Transfers	150,608	150,000	227,420	-
Total Expenditures	\$ 426,108	\$ 425,500	\$ 502,920	\$ -

City of Wheaton
Special Service Area #8 Fund
Fund Summary
Calendar Year 2026 Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		
<u>Revenues</u>							
Taxes	\$ 274,901	\$ 425,733	\$ 425,500	\$ 425,500	\$ -	\$ (425,500)	-100.0%
Investment Income	-	375	-	-	-	-	0.0%
Miscellaneous	48,584	-	-	77,420	-	(77,420)	-100.0%
Total Revenues	\$ 323,485	\$ 426,108	\$ 425,500	\$ 502,920	\$ -	\$ (502,920)	-100.0%
<u>Expenditures</u>							
Charges & Services	\$ 274,901	\$ 275,500	\$ 275,500	\$ 275,500	\$ -	\$ (275,500)	-100.0%
Total Operating	274,901	275,500	275,500	275,500	-	(275,500)	-100.0%
Interfund Transfers-General Fund	48,584	150,608	150,000	227,420	-	(227,420)	-100.0%
Total Interfund Transfers	48,584	150,608	150,000	227,420	-	(227,420)	-100.0%
Total Expenditures	\$ 323,485	\$ 426,108	\$ 425,500	\$ 502,920	\$ -	\$ (502,920)	-100.0%
Revenues Over/ (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		

City of Wheaton
Special Service Area #8 Fund
Revenues
Calendar Year 2026 Budget

Fund	257	Special Service Area #8 Fund								
Org	25704000	Special Service Area #8 Fund Revenues								
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.			
		Actual	Actual	Budget	Projected	Budget	\$	%		
40108	Property Tax-SSA #8	\$ 274,901	\$ 425,733	\$ 425,500	\$ 425,500	\$ -	\$ (425,500)	-100.0%		
	Total Taxes	274,901	425,733	425,500	425,500	-	(425,500)	-100.0%		
46000	Interest Income-Investments	-	375	-	-	-	-	0.0%		
	Total Investment Income	-	375	-	-	-	-	0.0%		
47505	TIF 3 Surplus Distribution	48,584	-	-	62,550	-	(62,550)	-100.0%		
47510	TIF 2 Surplus Distribution	-	-	-	14,870	-	(14,870)	-100.0%		
	Total Miscellaneous	48,584	-	-	77,420	-	(77,420)	-100.0%		
Total Special Service Area #8 Revenues		\$ 323,485	\$ 426,108	\$ 425,500	\$ 502,920	\$ -	\$ (502,920)	-100.0%		

City of Wheaton
Special Service Area #8 Fund
Expenditures
Calendar Year 2026 Budget

Fund	257	Special Service Area #8 Fund								
Org	25740010	Special Service Area #8 Expenditures								
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
			Actual	Actual	Budget	Projected	Budget	\$	%	
64100	Contractual Services		\$ 274,901	\$ 275,500	\$ 275,500	\$ 275,500	\$ -	\$ (275,500)	-100.0%	
	Total Charges & Services		274,901	275,500	275,500	275,500	-	(275,500)	-100.0%	
97100	Transfer Out-General Fund		48,584	150,608	150,000	227,420	-	(227,420)	-100.0%	
	Total Interfund Transfers		48,584	150,608	150,000	227,420	-	(227,420)	-100.0%	
Total Special Service Area #8 Expenditures			\$ 323,485	\$ 426,108	\$ 425,500	\$ 502,920	\$ -	\$ (502,920)	-100.0%	

City of Wheaton
Special Service Area 9 Fund
Calendar Year 2026 Budget

GENERAL DESCRIPTION

The City of Wheaton established Special Service Area (SSA) 9 in 2025 for a maximum of seven (7) levy years, beginning with the 2025 Tax Levy, collected in 2026. SSA #9 was created to replace SSA #8.

SSA #9 was created to provide enhanced marketing and education promoting benefits and activities in the area; managing special community events and activities; parking operations and maintenance, including the public garages; maintenance of streetscapes; holiday and event decorations; together with aesthetic enhancements including landscape, public art, and signage/banners. In furtherance of these purposes, revenues from the special service area will fund certain activities of the Downtown Wheaton Association.

Special Service Area #9 Map



2026 BUDGET SUMMARY

For the 2026 Budget, \$325,000 is budgeted for marketing and education promoting benefits and activities in the area through the Downtown Wheaton Association, \$87,500 is budgeted for a transfer to the General Fund to reimburse expenses for downtown landscape, streetscape maintenance, holiday lights/decorations, and special events, and \$87,500 is budgeted for a transfer to the Parking Fund to reimburse expenses associated with the downtown public parking garages and parking lots.

EXPENDITURES BY CATEGORY

Expenditures	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Charges & Services	\$ -	\$ -	\$ -	\$ 325,000
Interfund Transfers	-	-	-	175,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 500,000

City of Wheaton
Special Service Area #9 Fund
Fund Summary
Calendar Year 2026 Budget

	2023 Actual		2024 Actual		2025 Budget		2025 Projected		2026 Budget		26 Budget vs 25 Proj. \$ %	
Beginning Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-		
<u>Revenues</u>												
Taxes	\$	-	\$	-	\$	-	\$	-	\$	500,000	\$ 500,000	100.0%
Total Revenues	\$	-	\$	-	\$	-	\$	-	\$	500,000	\$ 500,000	100.0%
<u>Expenditures</u>												
Charges & Services	\$	-	\$	-	\$	-	\$	-	\$	325,000	\$ 325,000	100.0%
Total Operating		-		-		-		-		325,000	325,000	100.0%
Interfund Transfers-General Fund		-		-		-		-		87,500	87,500	100.0%
Interfund Transfers-Parking Fund		-		-		-		-		87,500	87,500	100.0%
Total Interfund Transfers		-		-		-		-		175,000	175,000	100.0%
Total Expenditures	\$	-	\$	-	\$	-	\$	-	\$	500,000	\$ 500,000	100.0%
Revenues Over/ (Under) Expenditures	\$	-	\$	-	\$	-	\$	-	\$	-		
Ending Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-		

City of Wheaton
Special Service Area #9 Fund
Revenues
Calendar Year 2026 Budget

Fund	258	Special Service Area #9 Fund									
Org	25804000	Special Service Area #9 Fund Revenues									
		2023		2024	2025		2025	2026		26 Budget vs 25 Proj.	
		Actual		Actual	Budget		Projected	Budget		\$	%
40109	Property Tax-SSA #9	\$	-	\$	-	\$	-	\$	500,000	\$ 500,000	100.0%
Total Taxes				-			-			500,000	100.0%
Total Special Service Area #9 Revenues		\$	-	\$	-	\$	-	\$	500,000	\$ 500,000	100.0%

City of Wheaton
Special Service Area #9 Fund
Expenditures
Calendar Year 2026 Budget

Fund	258	Special Service Area #9 Fund									
Org	25840010	Special Service Area #9 Expenditures									
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.				
		Actual	Actual	Budget	Projected	Budget	\$	%			
64100	Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ 325,000	100.0%			
Total Charges & Services		-	-	-	-	325,000	325,000	100.0%			
97100	Transfer Out-General Fund	-	-	-	-	87,500	87,500	100.0%			
97520	Transfer Out-Parking Fund	-	-	-	-	87,500	87,500	100.0%			
Total Interfund Transfers		-	-	-	-	175,000	175,000	100.0%			
Total Special Service Area #9 Expenditures		\$ -	\$ -	\$ -	\$ -	500,000	\$ 500,000	100.0%			

City of Wheaton
Special Service Area #9 Fund
Expenditures
Calendar Year 2026 Budget

Fund	258	Special Service Area #9 Fund			
Org	25840010	Special Service Area #9 Expenditures			
Account	Description	Amount	Description	Budget	
64100	Contractual Services			\$	325,000
		325,000	Downtown Wheaton Association Agreement		
97100	Transfer Out-General Fund				87,500
		87,500	Downtown Landscape, Streetscape Maintenance, Holiday Lights/Decorations, Special Events		
97520	Transfer Out-Parking Fund				87,500
		87,500	Downtown Public Parking Garages, Parking Lots		
Total Special Service Area #9 Expenditures					\$ 500,000

**City of Wheaton
Debt Service Fund
Calendar Year 2026 Budget**

GENERAL DESCRIPTION

The Debt Service Fund is used to account for the principal, interest payments, and paying agent fees for general obligation debt issued by the City. Revenues from property tax levies, transfers from other funds, or other revenue sources are used to finance the annual payment requirements. Principal payments are on December 1 for each issue and interest payments are made twice a year on June 1 and December 1. The following table includes estimated principal and interest expenses for a \$21.9 million bond issue in 2026.

**Debt Service
2026 Budget**

Debt Issuance	Principal Outstanding 01/01/2026	Principal	Interest	Total Principal and Interest	Principal Outstanding 12/31/2026
2018A G.O. Bonds	\$ 7,750,000	\$ 1,300,000	\$ 243,195	\$ 1,543,195	\$ 6,450,000
2021 G.O. Bonds	38,375,000	2,220,000	899,185	3,119,185	36,155,000
Total	\$ 46,125,000	\$ 3,520,000	\$ 1,142,380	\$ 4,662,380	\$ 42,605,000
Preliminary Estimate					
2026 G.O. Bonds	-	350,000	1,150,000	1,500,000	21,550,000
Grand Total	\$ 46,125,000	\$ 3,870,000	\$ 2,292,380	\$ 6,162,380	\$ 64,155,000

2026 BUDGET SUMMARY

Total expenditures for 2026 are estimated to increase from \$4.7 million to \$6.2 million, an increase of \$1.5 million (or 32.5%) compared to the prior year. The increase is solely attributable to the preliminary estimated costs associated with the issuance of bonds in 2026.

EXPENDITURES BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Debt Service	\$ 4,093,710	\$ 4,650,478	\$ 4,650,433	\$ 6,163,055
Total Expenditures	\$ 4,093,710	\$ 4,650,478	\$ 4,650,433	\$ 6,163,055

**City of Wheaton
Debt Service Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 984,086	\$ 1,000,334	\$ 1,123,555	\$ 1,123,555	\$ 1,244,448		
Revenues							
Taxes	\$ 2,161,910	\$ 989,221	\$ 1,547,744	\$ 1,547,744	\$ 1,558,627	\$ 10,883	0.7%
Investment Income	114,121	81,830	60,000	75,000	75,000	-	0.0%
Interfund Transfers In	3,058,611	3,145,880	3,148,582	3,148,582	4,670,139	1,521,557	48.3%
Total Revenues	\$ 5,334,642	\$ 4,216,931	\$ 4,756,326	\$ 4,771,326	\$ 6,303,766	\$ 1,532,440	32.1%
Expenditures							
Debt Service	\$ 5,318,394	\$ 4,093,710	\$ 4,650,478	\$ 4,650,433	\$ 6,163,055	\$ 1,512,622	32.5%
Total Expenditures	\$ 5,318,394	\$ 4,093,710	\$ 4,650,478	\$ 4,650,433	\$ 6,163,055	\$ 1,512,622	32.5%
Revenues Over/ (Under) Expenditures	\$ 16,248	\$ 123,221	\$ 105,848	\$ 120,893	\$ 140,711		
Ending Fund Balance	\$ 1,000,334	\$ 1,123,555	\$ 1,229,403	\$ 1,244,448	\$ 1,385,159		

City of Wheaton
Debt Service Fund
Revenues
Calendar Year 2026 Budget

Fund	300	Debt Service Fund								
Org	30000000	Debt Service Revenues								
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
			Actual	Actual	Budget	Projected	Budget	\$	%	
40212	Property Tax-2012A GO Bonds	\$	1,515,794	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
40215	Property Tax-2018A GO Bonds		646,116	989,221	1,547,744	1,547,744	1,558,627	10,883	0.7%	
Total Taxes			2,161,910	989,221	1,547,744	1,547,744	1,558,627	10,883	0.7%	
46000	Interest Income-Investments		114,121	81,830	60,000	75,000	75,000	-	0.0%	
Total Investment Income			114,121	81,830	60,000	75,000	75,000	-	0.0%	
87100	Trans In-General Fund		3,058,611	3,145,880	3,148,582	3,148,582	4,670,139	1,521,557	48.3%	
Total Interfund Transfers			3,058,611	3,145,880	3,148,582	3,148,582	4,670,139	1,521,557	48.3%	
Total Debt Service Revenues			\$ 5,334,642	\$ 4,216,931	\$ 4,756,326	\$ 4,771,326	\$ 6,303,766	\$ 1,532,440	32.1%	

City of Wheaton
Debt Service Fund
Expenditures
Calendar Year 2026 Budget

Fund	300	Debt Service Fund							
Org	30000010	Debt Service Expenditures							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
75000	Principal		\$ 4,015,000	\$ 2,850,000	\$ 3,445,000	\$ 3,445,000	\$ 3,870,000	\$ 425,000	12.3%
75001	Interest		1,302,789	1,243,105	1,204,828	1,204,828	2,292,380	1,087,552	90.3%
75002	Paying Agent Fees		605	605	650	605	675	70	11.6%
Total Debt Service			5,318,394	4,093,710	4,650,478	4,650,433	6,163,055	1,512,622	32.5%
Total Debt Service Expenditures			\$ 5,318,394	\$ 4,093,710	\$ 4,650,478	\$ 4,650,433	\$ 6,163,055	\$ 1,512,622	32.5%

City of Wheaton
Debt Service Fund
Expenditures
Calendar Year 2026 Budget

Fund	300	Debt Service Fund			
Org	30000010	Debt Service Expenditures			
Account	Description	Amount	Description		Budget
75000	Principal				\$ 3,870,000
		1,300,000	2018A G.O. Bonds		
		2,220,000	2021 G.O. Bonds		
		350,000	2026 G.O. Bonds (*Preliminary Estimate)		
75001	Interest				2,292,380
		243,195	2018A G.O. Bonds		
		899,185	2021 G.O. Bonds		
		1,150,000	2026 G.O. Bonds (*Preliminary Estimate)		
75002	Paying Agent Fees				675
		675	2018A G.O. Bonds		
Total Debt Service Expenditures					\$ 6,163,055

**City of Wheaton
Capital Projects Fund
Calendar Year 2026 Budget**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

This fund accounts for projects related to roadway improvements, sidewalk improvements, and other capital improvements. The General Fund is the main funding source, annually transferring the difference between operating revenues and operating expenses to the Capital Projects Fund. Other funding sources include grants and American Rescue Plan Act (ARPA) funds.

Transfers from the General Fund were \$4.7 million in 2022, \$6.1 million in 2023, and \$2.2 million in 2024. An estimated \$4.3 million will be transferred in 2025, with no transfers projected for 2026.

2026 BUDGET SUMMARY

The 2026 budget includes \$4.3 million in capital improvements:

- \$2.4 million for Roadway Improvements
- \$0.5 million for Sidewalk Improvements
- \$1.0 million for Bridge Improvements
- \$0.4 million for Other Capital Improvements

Of the total \$4.3 million budgeted for 2026 Capital Projects, \$0.9 million consists of carryover projects from 2025.

These carryover capital projects include:

- Alley DD Reconstruction - \$200,000
- Butterfield Road Pedestrian Bridge - \$155,000
- Gary Avenue Reconstruction - \$100,000
- Manchester Rd/Wesley St Bridge Rehab & Painting - \$450,000

EXPENDITURES BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Capital Outlays	\$ 7,630,567	\$ 7,855,750	\$ 8,630,400	\$ 4,293,500
Total Expenditures	\$ 7,630,567	\$ 7,855,750	\$ 8,630,400	\$ 4,293,500

**City of Wheaton
Capital Projects Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 12,237,392	\$ 15,322,183	\$ 12,953,831	\$ 12,953,831	\$ 9,928,736		
<u>Revenues</u>							
Intergovernmental	\$ 2,616,846	\$ 2,411,931	\$ 476,843	\$ 846,427	\$ 575,000	\$ (271,427)	-32.1%
Investment Income	703,395	683,793	500,000	500,000	450,000	(50,000)	-10.0%
Miscellaneous	7,980	-	10,000	-	-	-	0.0%
Interfund Transfers In	6,098,137	2,166,491	1,358,011	4,258,878	-	(4,258,878)	-100.0%
Total Revenues	\$ 9,426,358	\$ 5,262,215	\$ 2,344,854	\$ 5,605,305	\$ 1,025,000	\$ (4,580,305)	-81.7%
<u>Expenditures</u>							
Capital Outlays	\$ 6,341,567	\$ 7,630,567	\$ 7,855,750	\$ 8,630,400	\$ 4,293,500	\$ (4,336,900)	-50.3%
Total Capital Outlays	6,341,567	7,630,567	7,855,750	8,630,400	4,293,500	(4,336,900)	-50.3%
Total Expenditures	\$ 6,341,567	\$ 7,630,567	\$ 7,855,750	\$ 8,630,400	\$ 4,293,500	\$ (4,336,900)	-50.3%
Revenues Over/ (Under) Expenditures	3,084,791	(2,368,352)	(5,510,896)	(3,025,095)	(3,268,500)		
Ending Fund Balance	\$ 15,322,183	\$ 12,953,831	\$ 7,442,935	\$ 9,928,736	\$ 6,660,236		

City of Wheaton
Capital Project Fund
Revenues
Calendar Year 2026 Budget

Fund 400 Capital Projects Fund									
Org 40008500 Capital Project Fund Revenues									
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
40800	Grant Revenue	\$ 240,129	\$ 508,542	\$ 476,843	\$ 846,427	\$ 575,000	\$ (271,427)	-32.1%	
40855	American Rescue Plan Act	2,376,717	1,903,389	-	-	-	-	0.0%	
Total Intergovernmental		2,616,846	2,411,931	476,843	846,427	575,000	(271,427)	-32.1%	
46000	Interest Income-Invest	703,395	683,793	500,000	500,000	450,000	(50,000)	-10.0%	
Total Investment Income		703,395	683,793	500,000	500,000	450,000	(50,000)	-10.0%	
47000	Miscellaneous Revenues	7,980	-	10,000	-	-	-	0.0%	
Total Miscellaneous		7,980	-	10,000	-	-	-	0.0%	
87100	Transfer In-General Fund	6,098,137	2,166,491	1,358,011	4,258,878	-	(4,258,878)	-100.0%	
Total Interfund Transfers		6,098,137	2,166,491	1,358,011	4,258,878	-	(4,258,878)	-100.0%	
Total Capital Project Fund Revenues		\$ 9,426,358	\$ 5,262,215	\$ 2,344,854	\$ 5,605,305	\$ 1,025,000	\$ (4,580,305)	-81.7%	

City of Wheaton
Capital Project Fund
Expenditures
Calendar Year 2026 Budget

Fund	400	Capital Projects Fund							
Org	40085010	Capital Projects Expenditures							
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
64110	Engineering Services	\$ 778,431	\$ 647,040	\$ 1,072,000	\$ 860,000	\$ 1,283,500	\$ 423,500	49.2%	
70200	Roadway Improvements	541,654	427,981	3,400,000	6,110,000	1,520,000	(4,590,000)	-75.1%	
70300	Sidewalk Improvements	2,448,436	2,100,546	2,343,750	1,500,000	300,000	(1,200,000)	-80.0%	
70600	Storm Sewer Improvements	521,643	4,112,070	-	-	-	-	0.0%	
70800	Bridge Improvements	-	-	-	-	825,000	825,000	100.0%	
70950	Capital Improvements-Other	2,051,403	342,930	1,040,000	160,400	365,000	204,600	127.6%	
Total Capital Outlays		6,341,567	7,630,567	7,855,750	8,630,400	4,293,500	(4,336,900)	-50.3%	
Total Capital Projects Expenditures		\$ 6,341,567	\$ 7,630,567	\$ 7,855,750	\$ 8,630,400	\$ 4,293,500	\$ (4,336,900)	-50.3%	

**City of Wheaton
Capital Projects Fund
Expenditures
Calendar Year 2026 Budget**

Fund	400	Capital Projects Fund			
Org	40085010	Capital Projects Expenditures			
Account	Description	Amount	Description	Budget	
64110	Engineering Services			\$	1,283,500
		50,000	Alley DD Reconstruction (2025 Budget)		
		36,500	Bridge Inspection Services		
		30,000	Butterfield Rd. (Windsor Channel) Pedestrian Bridge (2025 Budget)		
		250,000	Collector Street Resurfacing Project (LAFO/FAUS)-Lorraine		
		50,000	College Avenue Streetscape Study (2025 Budget)		
		150,000	New Sidewalk Program		
		40,000	Road, Sewer & Water Rehabilitation Program - Roads		
		300,000	Roadway Reconstruction-Gables		
		107,000	Roosevelt Rd./Winfield Creek Pedestrian Bridge (2025 Budget)		
		270,000	Street Reconstruction		
70200	Roadway Improvements				1,520,000
		150,000	Alley DD Reconstruction (2025 Budget)		
		150,000	Concrete Streets Panel Replacement		
		100,000	Gary Avenue Reconstruction - FAU Routes - Roads (2025 Budget)		
		20,000	Ott Avenue Improvements		
		100,000	PW - Road Maintenance Program		
		800,000	Roadway Reconstruction-Gables (Grant-\$325K)		
		100,000	Traffic Calming Study - Washington/Harrison		
		100,000	Surface Treatment Program		
70300	Sidewalk Improvements				300,000
		300,000	Sidewalk Replacement Program		
70800	Bridge Improvements				825,000
		125,000	Butterfield Rd. (Windsor Channel) Pedestrian Bridge (2025 Budget)		
		450,000	Manchester Rd./Wesley St. Bridge Rehab & Painting (2025 Budget)		
		250,000	Roosevelt Rd./Winfield Creek Pedestrian Bridge (Grant-\$250K) (2025 Budget)		
70950	Capital Improvements-Other				365,000
		200,000	Adams Park Renovation		
		75,000	LED Street Light Replacements		
		90,000	High Knob Subdivision - Parkway Improvements		
Total Capital Projects Expenditures				\$	4,293,500

City of Wheaton
2018 G.O. Bond Fund
Calendar Year 2026 Budget

GENERAL DESCRIPTION

The City’s 2018 G.O. Bond Fund was established in SY 2018 and accounts for expenditures related to the Downtown Strategic and Streetscape Plan and other capital improvements, which are financed with the 2018A General Obligation Bond proceeds.

DOWNTOWN STRATEGIC AND STREETScape PLAN

The Downtown Strategic and Streetscape Plan created a redevelopment framework that would make the City a destination for tourists and a more attractive place to live and locate a business. The Downtown Streetscape Project is a \$35.9 million multi-year (beginning in 2017) infrastructure project that brought updates and improvements to underground utilities, roadways, lighting, and signage while creating wider, more pedestrian-friendly sidewalks throughout downtown Wheaton. The project was substantially completed in 2023, with some minor work remaining that was completed in 2025.



2026 BUDGET SUMMARY

The 2018 G.O. Bond Fund was closed in 2025 after all remaining costs for the Downtown Streetscape Project were paid and \$0.3 million expensed for road improvements.

EXPENDITURES BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Capital Outlays	\$ 35,554	\$ 40,000	\$ 311,042	\$ -
Total Expenditures	\$ 35,554	\$ 40,000	\$ 311,042	\$ -

City of Wheaton
2018 G.O. Bond Fund
Fund Summary
Calendar Year 2026 Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 319,841	\$ 308,027	\$ 299,042	\$ 299,042	\$ -		
Revenues							
Investment Income	\$ 26,460	\$ 25,939	\$ 10,000	\$ 12,000	\$ -	\$ (12,000)	-100.0%
Miscellaneous	3,518	630	-	-	-	-	0.0%
Total Revenues	\$ 29,978	\$ 26,569	\$ 10,000	\$ 12,000	\$ -	\$ (12,000)	-100.0%
Expenditures							
Charges & Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Operating	-	-	-	-	-	-	0.0%
Capital Outlays	41,792	35,554	40,000	311,042	-	(311,042)	-100.0%
Total Capital Outlays	41,792	35,554	40,000	311,042	-	(311,042)	-100.0%
Total Expenditures	\$ 41,792	\$ 35,554	\$ 40,000	\$ 311,042	\$ -	\$ (311,042)	-100.0%
Revenues Over/ (Under) Expenditures	\$ (11,814)	\$ (8,985)	\$ (30,000)	\$ (299,042)	\$ -		
Ending Fund Balance	\$ 308,027	\$ 299,042	\$ 269,042	\$ -	\$ -		

City of Wheaton
2018 G.O. Bond Fund
Revenues
Calendar Year 2026 Budget

Fund 410 2018 G.O. Bond Fund
Org 41008500 2018 G.O. Bond Fund Revenues

		2023		2024		2025		2025		2026		26 Budget vs 25 Proj.	
		Actual		Actual		Budget		Projected		Budget		\$ %	
46000	Interest Income-Invest	\$	26,460	\$	25,939	\$	10,000	\$	12,000	\$	-	\$ (12,000)	-100.0%
Total Investment Income			26,460		25,939		10,000		12,000		-	(12,000)	-100.0%
47000	Miscellaneous Revenues		3,518		630		-		-		-	-	0.0%
Total Miscellaneous			3,518		630		-		-		-	-	0.0%
Total 2018 G.O. Bond Fund Revenues		\$	29,978	\$	26,569	\$	10,000	\$	12,000	\$	-	\$ (12,000)	-100.0%

City of Wheaton
2018 G.O. Bond Fund
Expenditures
Calendar Year 2026 Budget

Fund	410	2018 G.O. Bond Fund									
Org	41085010	2018 G.O. Bond Fund Expenditures									
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.				
		Actual	Actual	Budget	Projected	Budget	\$	%			
64110	Engineering Services	\$ 2,445	\$ -	\$ 5,000	\$ 3,731	\$ -	\$ (3,731)	-100.0%			
70200	Roadway Improvements	-	-	-	305,911	-	\$ (305,911)	-100.0%			
70950	Capital Improvements-Other	39,347	35,554	35,000	1,400	-	(1,400)	-100.0%			
Total Capital Outlays		41,792	35,554	40,000	311,042	-	(311,042)	-100.0%			
Total 2018 G.O. Bond Expenditures		\$ 41,792	\$ 35,554	\$ 40,000	\$ 311,042	\$ -	\$ (311,042)	-100.0%			

**City of Wheaton
2026 G.O. Bond Fund
Calendar Year 2026 Budget**

GENERAL DESCRIPTION

The City's 2026 G.O. Bond Fund was created to account for expenditures planned for the Police Station Remodel, the Fire Station #39 Replacement, and other capital improvements. These projects are expected to be financed through the issuance of General Obligation Bonds amounting to \$21.9 million in 2026.

POLICE STATION REMODEL AND FIRE STATION #39 REPLACEMENT

Police Station Remodel - \$11.2 Million.

The 2024 Facility Condition Assessment Study identified the Police Station as having an FCI score of 66, requiring immediate repairs and substantial investment. At a minimum, the remodel will include masonry repair work with roof repairs, replacing exterior openings original to the building, a main entrance addition, and interior renovations. The City is currently undertaking a space needs study to comprehensively evaluate current and future operational needs. The study will develop a graduated menu of options that can be prioritized based off the costs and benefits. The space study is expected to be completed by the end of 2025, with design beginning early 2026.



Fire Station #39 Replacement - \$10.0 Million.

The 2024 Facility Condition Assessment Study identified several needed repairs to the existing Station 39. Given the age of the facility (53 years), the cost of renovations, and operational constraints of the station, a new station is warranted. The City has retained BKV Group to undertake a space needs study and site analysis to evaluate the operational requirements of a modern fire station and how it could be situated on the existing site. The study is expected to be completed by the end of 2025, with design beginning in early 2026.



2026 BUDGET SUMMARY

The 2026 budget includes \$21.2 million for the Police Station Remodel and Fire Station #39 Replacement. The budgeted figures reflect preliminary estimates. Estimates will be revised after the respective space studies are completed and the scope becomes defined.

EXPENDITURES BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Capital Outlays	\$ -	\$ -	\$ -	\$ 21,571,500
Bond Issuance Costs	-	-	-	328,500
Total Expenditures	\$ -	\$ -	\$ -	\$ 21,900,000

**City of Wheaton
2026 G.O. Bond Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Revenues</u>						
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%
<u>Expenditures</u>						
Capital Outlays	-	-	-	-	21,571,500	21,571,500 100.0%
Total Capital Outlays	-	-	-	-	21,571,500	21,571,500 100.0%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	21,571,500	\$ 21,571,500 100.0%
Revenues Over/ (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	(21,571,500)	
<u>Other Financing Sources (Uses)</u>						
Bond Issuance Proceeds	-	-	-	-	21,900,000	
Bond Issuance Costs	-	-	-	-	(328,500)	
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	21,571,500	
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	

City of Wheaton
2026 G.O. Bond Fund
Revenues
Calendar Year 2026 Budget

Fund	415	2026 G.O. Bond Fund									
Org	41508500	2026 G.O. Bond Fund Revenues									
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.			
			Actual	Actual	Budget	Projected	Budget	\$		%	
46000	Interest Income-Invest		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%	
	Total Investment Income		-	-	-	-	-	-	-	0.0%	
48000	Bond Proceeds		-	-	-	-	21,900,000	21,900,000		100.0%	
	Total Other Financing Sources		-	-	-	-	21,900,000	21,900,000		100.0%	
Total 2026 G.O. Bond Fund Revenues			\$ -	\$ -	\$ -	\$ -	\$ 21,900,000	\$ 21,900,000		100.0%	

City of Wheaton
2026 G.O. Bond Fund
Expenditures
Calendar Year 2026 Budget

Fund	415	2026 G.O. Bond Fund										
Org	41585010	2026 G.O. Bond Fund Expenditures										
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.				
			Actual	Actual	Budget	Projected	Budget	\$	%			
64110	Engineering Services		\$ -	\$ -	\$ -	\$ -	\$ 1,221,500	\$ 1,221,500	100.0%			
70120	Facility Improvements-Police Station		-	-	-	-	10,750,000	10,750,000	100.0%			
70140	Facility Improvements-Fire Station #38		-	-	-	-	350,000	350,000	100.0%			
70150	Facility Improvements-Fire Station #39		-	-	-	-	9,250,000	9,250,000	100.0%			
Total Capital Outlays			-	-	-	-	21,571,500	21,571,500	100.0%			
75040	Bond Issuance Costs		-	-	-	-	328,500	328,500	100.0%			
Total Other Financing Uses			-	-	-	-	328,500	328,500	100.0%			
Total 2026 G.O. Bond Expenditures			\$ -	\$ -	\$ -	\$ -	\$ 21,900,000	\$ 21,900,000	100.0%			

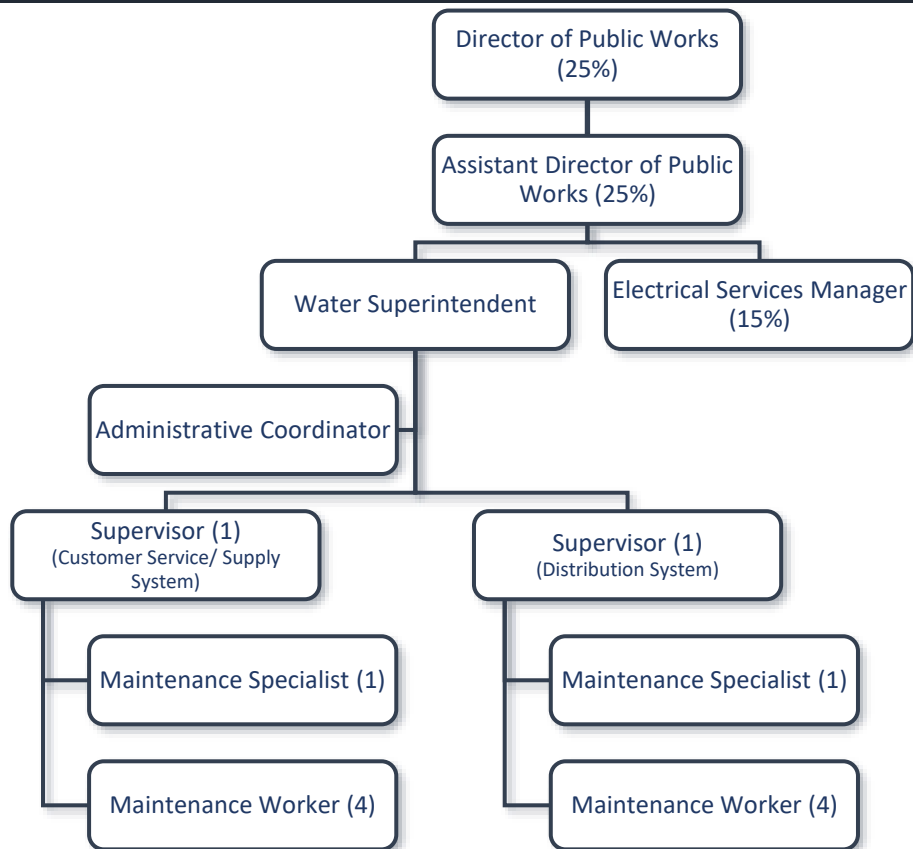
**City of Wheaton
2026 G.O. Bond Fund
Expenditures
Calendar Year 2026 Budget**

Fund 415 2026 G.O. Bond Fund
Org 41585010 2026 G.O. Bond Fund Expenditures

Account	Description	Amount	Description	Budget
64110	Engineering Services			\$ 1,221,500
		750,000	Fire Station #39 Replacement	
		471,500	Police Station Remodel	
70120	Facility Improvements-Police Station			10,750,000
		10,200,000	Police Station Remodel	
		550,000	Police Station - Generator Replacement (2025 Budget)	
70140	Facility Improvements-Fire Station #38			350,000
		350,000	Fire Station #38 - Generator Replacement (2025 Budget)	
70150	Facility Improvements-Fire Station #39			9,250,000
		9,250,000	Fire Station #39 Replacement	
75040	Bond Issuance Costs			328,500
Total 2026 G.O. Bond Expenditures				\$ 21,900,000

City of Wheaton
Public Works - Water Division
Calendar Year 2026 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	<u>Full Time Equivalent</u>				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	14.40	14.65	14.65	14.65	14.65
Total FTEs	15.40	15.65	14.65	14.65	14.65

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Water Division is responsible for providing a reliable supply of high-quality drinking water, at sufficient pressure, and affordable prices by balancing cost-effective services with sound environmental responsibility. The division is responsible for managing the City's water metering and backflow prevention programs. The Water Division samples all material required by the Safe Drinking Water Act. The division maintains six wells and three generators as an emergency backup supply. The infrastructure consists of two elevated tanks totaling three million gallons, five ground storage reservoirs totaling 4.27 million gallons, 230 miles of water mains with 215 miles being City-owned, more than 16,000 service taps, 2,500 fire hydrants, 3,000 valves, and 16,000 water meters. The Water Division utilizes the following organizations to account for the expenses incurred in achieving the department's goals and objectives: Water Administration, Building Maintenance, Distribution, Supply, and Capital Projects.

2025 GOALS

Strategic Priority 1: Financial Stability

Goal: Ensure accuracy and consistency of billing for water use.

- **Action Item:** Field test and calibrate 2-inch and larger non-disc meters according to testing schedules.
Status: Field testing was completed on 50 large meters. Repairs were made on 4 meters that did not meet AWWA standards.
- **Action Item:** Read customers' water meters on a consistent monthly cycle.
Status: Water meters were read monthly according to the Finance Department billing schedule.

Strategic Priority 2: Enhanced Infrastructure

- **Action Item:** Replace water mains per the recommended replacement schedule of the 2013 Water Distribution System Hydraulic Analysis. Replacement is prioritized based on age, repair history, size, material, and the existence of lead service lines.
Status: Replaced 3,500 feet of water main with ductile iron.
- **Action Item:** Continue the ongoing program of fire hydrant inspection, pressure testing, and replacement to ensure adequate availability of water for firefighting purposes.
Status: Inspected and pressure-tested 1,000 fire hydrants, repaired 30 hydrants, and replaced 7 hydrants.

Goal: Remove Lead from Public and Private Water Services

- **Action Item:** Replace 28 Customer-side lead services, 35 Complete lead services, and 60 City-side lead services.
Status: Replaced 20 Customer-side, 30 Complete, and 50 City-side lead service lines.

Strategic Priority 3: Responsive and Efficient Services

- **Action Item:** Continue to collect GPS information and develop GIS maps to improve the efficiency of water distribution system maintenance activities.
Status: Collected 332 GPS points on the water distribution system. 100% of all water valves and fire hydrants have GPS points. 99% of all B-boxes have GPS points.
- **Action Item:** Continue staff education at training courses, conferences, and seminars.
Status: Two employees attended the ISAWWA Annual Conference; 1 attended Year 1 of the Illinois Public Service Institute; 2 attained Class A Commercial Driver's License; 11 attended Trench Safety/Confined Space Entry training.

Strategic Priority 4: Community Safety

Goal: Continue to prioritize the health, safety, and welfare of the community

- **Action Item:** Evaluate successful programs, methods, and technologies to reduce non-revenue water to comply with the Illinois Department of Natural Resources' Lake Michigan water allocation requirement of maintaining non-revenue water below 10%.
Status: Through in-house surveying of 710 valves and 1,350 fire hydrants, non-surfacing leaks were found and repaired, saving a potential 11,037,600 gallons per year of water loss. Non-revenue water loss for 2024 was 10.4%, down from 11.0% in 2023.
- **Action Item:** To protect water consumers through the Cross-Connection Control Program, effectively check for cross-connections.
Status: Maintained records for 1,700 backflow prevention device tests completed in 2025.

2026 GOALS

Strategic Priority 1: Financial Stability

Goal: Ensure accuracy and consistency of billing for water use.

- **Action Item:** Field test and calibrate 2-inch and larger non-disc meters according to testing schedules.
- **Action Item:** Read customers' water meters on a consistent monthly cycle.

Strategic Priority 2: Enhanced Infrastructure

Goal: Prioritize existing infrastructure projects.

- **Action Item:** Replace above-ground and below-ground assets as identified in the 2025 Risk-Based Water System Analysis.

- **Action Item:** Replace flow control valves at the Pressure-Adjusting Stations to maintain pumping operations.
- **Action Item:** Continue the ongoing program of fire hydrant inspection, pressure testing, and replacement to ensure adequate availability of water for firefighting purposes.

Goal: Remove Lead Public and Private Water Services

- **Action Item:** Replace 100 Public Lead Service Lines.

Strategic Priority 3: Responsive and Efficient Services

Goal: Improve service delivery through process improvements and data analysis.

- **Action Item:** Continue to collect GPS information for missing B-boxes, water main replacement, Lead Service Line Replacements, and existing water main locations.
- **Action Item:** Continue staff education at training courses, conferences, and seminars.

Strategic Priority 4: Community Safety

Goal: Continue to prioritize the health, safety, and welfare of the community

- **Action Item:** Evaluate successful programs, methods, and technologies to reduce non-revenue water to comply with the Illinois Department of Natural Resources' Lake Michigan water allocation requirement of maintaining non-revenue water below 10%.
- **Action Item:** Compile information and publish the Water Quality Report by July 1st, according to Illinois Environmental Protection Agency requirements.
- **Action Item:** To protect water consumers through the Cross-Connection Control Program, effectively check for cross-connections.
- **Action Item:** Maintain 100% of distribution water samples reported bacteriologically safe to comply with Illinois Environmental Protection Agency Coliform Rule requirements.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce the amount of waste routed to local landfills.

- **Action Item:** Continue recycling of used cast iron, steel, and brass materials

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Enhanced Infrastructure	Main breaks per 100 miles of water main (AWWA Standard: 25-30 leaks/100 miles)	26	35	25	42	25
Financial Stability	Maintain IDNR standard for Non-Revenue Water Loss of 10% or less	11%	10.4%	10%	10.5%	10%
Community Safety	Percent of distribution water samples in compliance with EPA requirements	100%	100%	100%	100%	100%
Responsive and Efficient Services	Average days to complete site restoration	55	39	60	40	60

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Financial Stability	No. of water meters replaced	85	61	50	70	50
	No. of large water meters field tested	34	76	60	50	60
Enhanced Infrastructure	No. of water main breaks repaired	55	75	67	90	65
	Linear feet of water main replaced	4,100	3,200	4,700	3,500	4,500
	Public & Private Lead Service Lines replaced	103	95	100	100	100
	<u>Fire Hydrant Maintenance:</u>					
	No. of fire hydrants inspected	1,090	355	2,410	1,000	1,200
	No. of fire hydrants repaired	37	14	30	30	30
	No. of fire hydrants flushed	2,637	2,600	2,580	2,580	2,580

EXPENDITURES BY CATEGORY

Expenditures	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Personal Services	\$ 1,502,067	\$ 1,472,939	\$ 1,498,524	\$ 1,589,727
Employee Benefits	393,885	217,415	241,653	231,290
Supplies & Materials	389,580	430,688	400,475	437,990
Charges & Services	9,259,056	9,504,329	9,638,320	9,987,525
Capital Outlays	2,188,532	4,206,160	2,703,710	2,719,600
Interfund Transfers	1,306,080	1,225,347	1,225,347	1,342,647
Total Expenditures	\$ 15,039,200	\$ 17,056,878	\$ 15,708,029	\$ 16,308,779

**City of Wheaton
Water Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 6,568,344	\$ 6,371,433	\$ 4,918,308	\$ 4,918,308	\$ 5,148,042		
Revenues							
Intergovernmental	\$ -	\$ 1,278	\$ -	\$ -	\$ -	\$ -	0.0%
Charges for Services	13,152,312	13,137,628	15,595,312	15,493,198	16,152,604	659,406	4.3%
Investment Income	338,664	313,338	150,000	250,000	250,000	-	0.0%
Miscellaneous	102,788	133,831	150,000	165,000	170,000	5,000	3.0%
Interfund Transfers In	137,800	-	-	29,565	-	(29,565)	-100.0%
Total Revenues	\$ 13,731,564	\$ 13,586,075	\$ 15,895,312	\$ 15,937,763	\$ 16,572,604	\$ 634,841	4.0%
Expenses							
Personal Services	\$ 1,317,385	\$ 1,502,067	\$ 1,472,939	\$ 1,498,524	\$ 1,589,727	\$ 91,203	6.1%
Employee Benefits	(692)	393,885	217,415	241,653	231,290	(10,363)	-4.3%
Supplies & Materials	356,719	389,580	430,688	400,475	437,990	37,515	9.4%
Charges & Services	9,038,680	9,259,056	9,504,329	9,638,320	9,987,525	349,205	3.6%
Interfund Transfers Out	1,219,374	1,306,080	1,225,347	1,225,347	1,342,647	117,300	9.6%
Total Operating	11,931,466	12,850,668	12,850,718	13,004,319	13,589,179	584,860	4.5%
Capital Outlays	1,997,009	2,188,532	4,206,160	2,703,710	2,719,600	15,890	0.6%
Total Expenses	\$ 13,928,475	\$ 15,039,200	\$ 17,056,878	\$ 15,708,029	\$ 16,308,779	\$ 600,750	3.8%
Revenues Over/ (Under) Expenses	\$ (196,911)	\$ (1,453,125)	\$ (1,161,566)	\$ 229,734	\$ 263,825		
Ending Fund Balance	\$ 6,371,433	\$ 4,918,308	\$ 3,756,742	\$ 5,148,042	\$ 5,411,867		

**City of Wheaton
Water Fund
Revenues
Calendar Year 2026 Budget**

Fund 500 Water Fund
Org 50007000 Water Fund Revenues

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Intergovernmental							
40800 Grant Revenue	\$ -	\$ 1,278	\$ -	\$ -	\$ -	\$ -	0.0%
Total Intergovernmental	-	1,278	-	-	-	-	0.0%
Charges for Services							
43600 Water Service-Usage Charges	9,692,706	9,564,963	11,767,533	11,549,036	11,876,559	327,523	2.8%
43620 Water Service-Fixed Charges	3,377,487	3,408,553	3,745,279	3,728,662	4,184,545	455,883	12.2%
43630 Water Service-Construction Use	990	1,260	1,500	1,500	1,500	-	0.0%
43631 Water Service-Hydrant Meter	13,153	10,303	13,000	12,000	12,000	-	0.0%
43650 Water-Connection Fees	3,080	79,540	3,500	2,500	2,500	-	0.0%
43651 Water-Tap Connection Fees	32,900	32,150	35,000	45,000	45,000	-	0.0%
43652 Water-Inspection Fees	4,250	4,575	4,500	4,500	4,500	-	0.0%
43660 Water-New Meter Fees	9,139	21,534	10,000	10,000	10,000	-	0.0%
43670 Water-Reinstatement Fees	18,607	14,750	15,000	16,000	16,000	-	0.0%
43007 Land Vacation Fees	-	-	-	124,000	-	(124,000)	-100.0%
Total Charges for Services	13,152,312	13,137,628	15,595,312	15,493,198	16,152,604	659,406	4.3%
Investment Income							
46000 Interest Income-Investments	338,664	313,338	150,000	250,000	250,000	-	0.0%
Total Investment Income	338,664	313,338	150,000	250,000	250,000	-	0.0%
Miscellaneous							
47000 Miscellaneous Revenues	102,788	133,831	150,000	165,000	170,000	5,000	3.0%
Total Miscellaneous	102,788	133,831	150,000	165,000	170,000	5,000	3.0%
Interfund Transfers							
87620 Trans In-Liability Ins Fund	82,600	-	-	7,764	-	(7,764)	-100.0%
87630 Trans In-Health Ins Fund	55,200	-	-	21,801	-	(21,801)	-100.0%
Total Interfund Transfers	137,800	-	-	29,565	-	(29,565)	-100.0%
Total Revenues	\$ 13,731,564	\$ 13,586,075	\$ 15,895,312	\$ 15,937,763	\$ 16,572,604	\$ 634,841	4.0%

City of Wheaton
Water Fund
Water Fund Organization Summary
Calendar Year 2026 Budget

The following is a combined summary of the Water Divisions: Administrative, Building Maintenance, Supply, Distribution, and Capital Projects.

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
50010 Wages-Full Time	\$ 244,953	\$ 279,369	\$ 301,252	\$ 307,500	\$ 330,140	\$ 22,640	7.4%
50029 Wages-Full Time (Reg)	967,454	1,099,536	1,055,043	1,057,300	1,114,488	57,188	5.4%
50031 Wages-Seasonal	25,651	6,931	27,000	16,000	27,750	11,750	73.4%
50100 Overtime	76,771	112,561	86,720	114,800	113,371	(1,429)	-1.2%
51060 Sick Leave Buy-Back	2,556	3,670	2,924	2,924	3,978	1,054	36.0%
Total Personal Services	1,317,385	1,502,067	1,472,939	1,498,524	1,589,727	91,203	6.1%
51020 Uniform Allowance	10,512	12,434	10,750	10,750	11,050	300	2.8%
51100 Employer-FICA	100,093	111,971	112,680	114,638	122,460	7,822	6.8%
51105 Employer-IMRF Pension	68,944	98,628	93,985	116,265	97,780	(18,485)	-15.9%
75092 IMRF Pension - GASB 68	(245,256)	164,533	-	-	-	-	0.0%
75102 Compensated Absences	48,348	(14,172)	-	-	-	-	0.0%
75112 Employer-OPEB	16,667	20,491	-	-	-	-	0.0%
Total Employee Benefits	(692)	393,885	217,415	241,653	231,290	(10,363)	-4.3%
60025 Postage	46,178	49,912	53,880	53,475	56,190	2,715	5.1%
60030 Printing	20,748	21,788	22,808	22,000	23,000	1,000	4.5%
60100 Tools	12,029	11,080	16,000	16,000	16,000	-	0.0%
60400 Repairs	49,489	32,212	51,400	49,200	52,700	3,500	7.1%
60410 Facilities Maintenance Materials	-	-	-	-	2,200	2,200	100.0%
60500 Road Materials	52,077	80,232	54,900	52,000	57,600	5,600	10.8%
60700 Supplies & Materials	172,157	193,540	223,200	202,300	221,800	19,500	9.6%
60805 Chemicals	1,057	816	2,000	1,000	2,000	1,000	100.0%
61000 Fuel, Lubricants, Antifreeze	2,984	-	6,500	4,500	6,500	2,000	44.4%
Total Supplies & Materials	356,719	389,580	430,688	400,475	437,990	37,515	9.4%
63005 Training	9,196	4,873	9,000	4,000	6,000	2,000	50.0%
63010 Meetings & Conferences	6,468	4,111	8,000	4,000	8,000	4,000	100.0%
63015 Dues & Subscriptions	638	906	1,150	1,000	1,200	200	20.0%
64100 Contractual Services	157,676	164,488	170,000	158,500	143,330	(15,170)	-9.6%
64120 Cleaning Services	-	-	-	-	33,455	33,455	100.0%
64500 Water Purchases-DWC	8,538,887	8,723,590	9,067,534	9,150,000	9,424,500	274,500	3.0%
65400 Dump Fees	17,789	22,575	10,000	15,000	15,000	-	0.0%
66600 Maintenance-Equipment	36,923	36,369	37,000	40,000	46,250	6,250	15.6%
67700 Communications	11,920	11,861	13,845	12,000	14,365	2,365	19.7%
67705 Utilities-Gas	9,458	8,387	11,500	11,100	11,500	400	3.6%
67706 Utilities-Electric	169,445	198,701	150,000	217,000	250,000	33,000	15.2%
67707 Utilities-Sanitary	-	-	-	-	6,600	6,600	100.0%
68001 Software Licenses\Maint.	21,802	24,717	26,300	25,720	27,325	1,605	6.2%
74998 ARO - Amortization-GASB 83	58,478	58,478	-	-	-	-	0.0%
Total Charges & Services	9,038,680	9,259,056	9,504,329	9,638,320	9,987,525	349,205	3.6%
60200 Water Meters	18,996	25,990	59,160	25,000	50,600	25,600	102.4%
64110 Engineering Services	30,251	30,734	149,000	210,600	148,000	(62,600)	-29.7%
70001 Building Improvements	9,686	-	40,000	-	-	-	0.0%
70030 Operating Equipment	12,687	43,626	15,000	10,275	-	(10,275)	-100.0%
70500 Water Improvements	1,925,389	2,088,182	3,943,000	2,457,835	2,521,000	63,165	2.6%
Total Capital Outlays	1,997,009	2,188,532	4,206,160	2,703,710	2,719,600	15,890	0.6%
90630 Health Insurance	315,064	347,768	235,592	235,592	255,191	19,599	8.3%
91620 Liability Insurance	70,142	71,537	64,877	64,877	71,125	6,248	9.6%
92100 Administrative Services	613,206	629,351	658,365	658,365	733,672	75,307	11.4%
93641 Technology Replacement	6,370	5,500	6,267	6,267	5,675	(592)	-9.4%
96600 Fleet Services	214,592	251,924	260,246	260,246	276,984	16,738	6.4%
Total Interfund Transfers	1,219,374	1,306,080	1,225,347	1,225,347	1,342,647	117,300	9.6%
Total Water Fund	\$ 13,928,475	\$ 15,039,200	\$ 17,056,878	\$ 15,708,029	\$ 16,308,779	\$ 600,750	3.8%

City of Wheaton
Water Fund - Administrative
Expenses
Calendar Year 2026 Budget

Fund	500	Water Fund							
Org	50070010	Water Administrative							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
50010	Wages-Full Time	\$	244,953	\$ 279,369	\$ 301,252	\$ 307,500	\$ 330,140	\$ 22,640	7.4%
50029	Wages-Full Time (Reg)		51,152	73,970	71,346	70,100	76,509	6,409	9.1%
50031	Wages-Seasonal		185	-	540	-	-	-	0.0%
50100	Overtime		5,956	6,889	5,008	8,100	6,502	(1,598)	-19.7%
51060	Sick Leave Buy-Back		2,556	3,669	2,924	2,924	3,978	1,054	36.0%
	Total Personal Services		304,802	363,897	381,070	388,624	417,129	28,505	7.3%
51020	Uniform Allowance		10,512	12,434	10,750	10,750	11,050	300	2.8%
51100	Employer-FICA		23,069	27,351	29,152	29,730	32,756	3,026	10.2%
51105	Employer-IMRF Pension		15,956	33,282	24,734	45,161	26,112	(19,049)	-42.2%
75092	IMRF Pension - GASB 68		(245,256)	164,533	-	-	-	-	0.0%
75102	Compensated Absences		48,348	(14,172)	-	-	-	-	0.0%
75112	Employer-OPEB		16,667	20,491	-	-	-	-	0.0%
	Total Employee Benefits		(130,704)	243,919	64,636	85,641	69,918	(15,723)	-18.4%
60025	Postage		45,449	49,039	52,630	52,630	54,940	2,310	4.4%
60030	Printing		20,748	20,507	21,308	20,500	21,500	1,000	4.9%
60700	Supplies and Materials		2,349	3,034	5,500	5,000	5,500	500	10.0%
	Total Supplies & Materials		68,546	72,580	79,438	78,130	81,940	3,810	4.9%
63005	Training		9,196	4,873	9,000	4,000	6,000	2,000	50.0%
63010	Meetings & Conferences		6,468	4,111	8,000	4,000	8,000	4,000	100.0%
63015	Dues & Subscriptions		638	906	1,150	1,000	1,200	200	20.0%
64100	Contractual Services		5,247	4,942	8,150	6,500	8,110	1,610	24.8%
67700	Communications		11,920	11,861	13,845	12,000	14,365	2,365	19.7%
68001	Software Licenses\Maint		8,568	8,653	9,750	8,870	9,975	1,105	12.5%
	Total Charges & Services		42,037	35,346	49,895	36,370	47,650	11,280	31.0%
90630	Health Insurance		44,528	60,536	56,303	56,303	60,987	4,684	8.3%
91620	Liability Insurance		12,467	15,483	14,852	14,852	16,239	1,387	9.3%
92100	Administrative Services		613,206	629,351	658,365	658,365	733,672	75,307	11.4%
93641	Technology Replacement		6,370	5,500	6,267	6,267	5,675	(592)	-9.4%
96600	Fleet Services		6,438	7,557	7,807	7,807	8,310	503	6.4%
	Total Interfund Transfers		683,009	718,427	743,594	743,594	824,883	81,289	10.9%
Total Water Administrative			\$ 967,690	\$ 1,434,169	\$ 1,318,633	\$ 1,332,359	\$ 1,441,520	\$ 109,161	8.2%

City of Wheaton
Water Fund - Administrative
Expenses
Calendar Year 2026 Budget

Fund	500	Water Fund			
Org	50070010	Water Administrative			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			\$ 330,140
				Director of Public Works (25%)	
				Assistant Director of Public Works (25%)	
				Water Superintendent	
				Electrical Service Manager (15%)	
				Water Administrative Coordinator	
	50029	Wages-Full Time (Reg)			76,509
				PW Union Labor	
	50100	Overtime			6,502
	51060	Sick Leave Buy-Back			3,978
	51020	Uniform Allowance			11,050
			4,800	Uniforms	
			6,250	Safety Items and Rain Gear	
	51100	Employer-FICA			32,756
	51105	Employer-IMRF Pension			26,112
	60025	Postage			54,940
			54,840	Water Bill Postage	
			100	Miscellaneous Shipping	
	60030	Printing			21,500
			21,000	Water Bill Printing	
			500	Miscellaneous	
	60700	Supplies and Materials			5,500
			600	Break-room Supplies	
			4,500	Office Supplies	
			400	Water Atlas Reprints	
	63005	Training			6,000
			1,000	Education Reimbursement	
			5,000	Seminars/Training Material	
	63010	Meetings & Conferences			8,000
			500	Meetings	
			2,500	National Conference	
			2,000	Public Service Institute	
			3,000	State Conferences	

City of Wheaton
Water Fund - Administrative
Expenses
Calendar Year 2026 Budget

Fund	500	Water Fund			
Org	50070010	Water Administrative			
Account	Description	Amount	Description	Budget	
63015	Dues & Subscriptions			1,200	
		125	APWA Annual Membership		
		825	AWWA Annual Membership		
		150	MCWWA Annual Membership		
		100	Subscriptions		
64100	Contractual Services			8,110	
		1,610	Copier & Printer Lease		
		5,500	J.U.L.I.E. Participation		
		1,000	Radio/Equipment Maintenance		
67700	Communications			14,365	
		5,040	ATT Mobile		
		2,140	Internet-WAN		
		295	Landline Phones		
		6,890	Verizon Mobile		
68001	Software Licenses\Maint			9,975	
		9,100	Lucity Software Maintenance		
		875	SCADA Software Maintenance		
90630	Health Insurance			60,987	
91620	Liability Insurance			16,239	
92100	Administrative Services			733,672	
93641	Technology Replacement			5,675	
96600	Fleet Services			8,310	
Total Water Administrative				\$ 1,441,520	

City of Wheaton
Water Fund - Building Maintenance
Expenses
Calendar Year 2026 Budget

Fund 500 Water Fund										
Org 50055045 Water Building Maintenance										
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.			
		Actual	Actual	Budget	Projected	Budget	\$	%		
50029	Wages-Full Time (Reg)	\$ 15,257	\$ 48,494	\$ 51,074	\$ 51,200	\$ 53,497	\$ 2,297	4.5%		
50031	Wages-Seasonal	1,852	-	3,420	-	-	-	0.0%		
50100	Overtime	191	5,382	3,779	5,500	5,400	(100)	-1.8%		
Total Personal Services		17,300	53,876	58,273	56,700	58,897	2,197	3.9%		
51100	Employer-FICA	1,320	3,982	4,458	4,338	4,506	168	3.9%		
51105	Employer-IMRF Pension	830	3,094	3,565	3,686	3,687	1	0.0%		
Total Employee Benefits		2,150	7,076	8,023	8,024	8,193	169	2.1%		
60400	Repairs	18,295	17,036	18,500	18,500	19,000	500	2.7%		
60410	Facilities Maintenance Mate	-	-	-	-	2,200	2,200	100.0%		
60700	Supplies & Materials	3,707	5,399	6,300	6,300	4,100	(2,200)	-34.9%		
Total Supplies & Materials		22,002	22,435	24,800	24,800	25,300	500	2.0%		
64100	Contractual Services	30,175	38,688	48,350	42,000	19,420	(22,580)	-53.8%		
64120	Cleaning Services	-	-	-	-	33,455	33,455	100.0%		
67705	Utilities-Gas	9,458	8,387	11,500	11,100	11,500	400	3.6%		
67707	Utilities-Sanitary	-	-	-	-	6,600	6,600	100.0%		
Total Charges & Services		39,633	47,075	59,850	53,100	70,975	17,875	33.7%		
90630	Health Insurance	9,469	15,117	9,436	9,436	10,221	785	8.3%		
91620	Liability Insurance	2,307	3,199	2,856	2,856	2,722	(134)	-4.7%		
96600	Fleet Services	11,802	13,856	14,314	14,314	15,234	920	6.4%		
Total Interfund Transfers		23,578	32,172	26,606	26,606	28,177	1,571	5.9%		
Total Water Building Maintenance		\$ 104,663	\$ 162,634	\$ 177,552	\$ 169,230	\$ 191,542	\$ 22,312	13.2%		

City of Wheaton
Water Fund - Building Maintenance
Expenses
Calendar Year 2026 Budget

Fund	500	Water Fund			
Org	50055045	Water Building Maintenance			
Account	Description	Amount	Description		Budget
50029	Wages-Full Time (Reg)			\$	53,497
50100	Overtime				5,400
51100	Employer-FICA				4,506
51105	Employer-IMRF Pension				3,687
60400	Repairs				19,000
		1,500	Electrical and Plumbing		
		1,500	Fire Extinguisher Repair/Replacement		
		16,000	HVAC Repairs		
60410	Facilities Maintenance Materials				2,200
		1,000	Building Supplies		
		500	Filters-HVAC		
		300	Landscape Supplies		
		400	Paint/Paint Supplies		
60700	Supplies & Materials				4,100
		300	First Aid Supplies		
		400	Ice Melt		
		2,400	Janitorial Supplies		
		1,000	Miscellaneous Supplies		
64100	Contractual Services				19,420
		150	AED Maintenance		
		500	Backflow Preventer Testing		
		3,000	Fire Alarm		
		4,500	HVAC Maintenance		
		6,750	Landscape Maintenance		
		3,000	Overhead Door Maintenance		
		420	Pest Management		
		1,100	Security Alarm Maintenance & Monitoring		
64120	Cleaning Services				33,455
		24,780	Cleaning Services		
		7,975	Tile Stripping and Waxing		
		700	Windows Cleaning		
67705	Utilities-Gas				11,500
67707	Utilities-Sanitary				6,600
		5,400	210 Reber St.		
		1,200	615 Countyside Dr.		
90630	Health Insurance				10,221
91620	Liability Insurance				2,722
96600	Fleet Services				15,234
Total Water Building Maintenance				\$	191,542

City of Wheaton
Water Fund - Distribution
Expenses
Calendar Year 2026 Budget

Fund 500 Water Fund Org 50070220 Water Distribution		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50029	Wages-Full Time (Reg)	\$ 704,793	\$ 723,461	\$ 725,018	\$ 750,000	\$ 762,741	\$ 12,741	1.7%
50031	Wages-Seasonal	23,285	6,931	21,600	16,000	27,750	11,750	73.4%
50100	Overtime	52,383	76,681	56,512	76,200	76,858	658	0.9%
Total Personal Services		780,461	807,074	803,130	842,200	867,349	25,149	3.0%
51100	Employer-FICA	59,312	59,893	61,439	64,428	66,352	1,924	3.0%
51105	Employer-IMRF Pension	40,587	46,151	50,799	53,703	52,559	(1,144)	-2.1%
Total Employee Benefits		99,899	106,044	112,238	118,131	118,911	780	0.7%
60025	Postage	49	39	450	100	450	350	350.0%
60030	Printing	-	1,281	1,500	1,500	1,500	-	0.0%
60100	Tools	12,029	11,080	16,000	16,000	16,000	-	0.0%
60400	Repairs	21,553	7,620	18,700	18,700	19,500	800	4.3%
60500	Road Materials	52,077	80,232	54,900	52,000	57,600	5,600	10.8%
60700	Supplies & Materials	157,734	171,023	195,100	175,000	195,100	20,100	11.5%
Total Supplies & Materials		243,442	271,275	286,650	263,300	290,150	26,850	10.2%
64100	Contractual Services	108,213	101,903	93,500	90,000	95,500	5,500	6.1%
65400	Dump Fees	17,789	22,575	10,000	15,000	15,000	-	0.0%
68001	Software Licenses\Maint.	13,234	16,064	16,550	16,850	17,350	500	3.0%
Total Charges & Services		139,236	140,542	120,050	121,850	127,850	6,000	4.9%
60200	Water Meters	18,996	25,990	59,160	25,000	50,600	25,600	102.4%
Total Capital Outlays		18,996	25,990	59,160	25,000	50,600	25,600	102.4%
90630	Health Insurance	213,723	211,645	132,108	132,108	143,098	10,990	8.3%
91620	Liability Insurance	45,517	41,566	37,095	37,095	41,278	4,183	11.3%
96600	Fleet Services	169,528	199,020	205,594	205,594	218,817	13,223	6.4%
Total Interfund Transfers		428,768	452,231	374,797	374,797	403,193	28,396	7.6%
Total Water Distribution		\$ 1,710,802	\$ 1,803,156	\$ 1,756,025	\$ 1,745,278	\$ 1,858,053	\$ 112,775	6.5%

City of Wheaton
Water Fund - Distribution
Expenses
Calendar Year 2026 Budget

Fund 500 Water Fund				
Org 50070220 Water Distribution				
Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)		PW Union Labor	\$ 762,741
50031	Wages-Seasonal			27,750
50100	Overtime			76,858
51100	Employer-FICA			66,352
51105	Employer-IMRF Pension			52,559
60025	Postage			450
60030	Printing			1,500
60100	Tools			16,000
		9,000	Construction Tools	
		2,900	Miscellaneous Hand Tools	
		2,900	Power Tools	
		1,200	Shovels, Spades, Sledges	
60400	Repairs			19,500
60500	Road Materials			57,600
		22,000	Bituminous Hot Mix	
		600	CA-5 SA Stone and Gravel	
		13,600	CA-6 Aggregate	
		4,100	CA-7 Aggregate	
		5,300	Cold Mix/Seal Coat	
		12,000	Redi-Mix Concrete	
60700	Supplies & Materials			195,100
		43,650	Fire Hydrants	
		42,150	Valves/Valve Boxes	
		26,000	Brass Couplings	
		22,000	Copper Tubing	
		7,100	Curb Boxes	
		7,900	Landscape Supplies	
		2,200	Magnetic Locator/Saw Blades	
		3,000	Meter Materials	
		10,000	Miscellaneous Materials	
		22,000	Pipe Repair	
		5,000	Traffic Control	
		4,100	Tap Supplies	

City of Wheaton
Water Fund - Distribution
Expenses
Calendar Year 2026 Budget

Fund	500	Water Fund			
Org	50070220	Water Distribution			
Account	Description	Amount	Description	Budget	
60200	Water Meters			50,600	
		6,000	1 1/2" Meters		
		8,000	1" Meters		
		10,500	2" Meters		
		11,000	3/4" Meters		
		5,550	5/8" x 3/4" Meters		
		9,550	Misc. Size and Type Meters		
64100	Contractual Services			95,500	
		5,000	Contractor Equipment Rental		
		40,000	Hauling Services		
		6,500	Repair Miscellaneous Equipment		
		26,000	Sandblasting Hydrants		
		18,000	Test and Repair Meters		
65400	Dump Fees			15,000	
68001	Software Licenses\Maint.			17,350	
		17,350	Itron Hardware/Software Maint.		
90630	Health Insurance			143,098	
91620	Liability Insurance			41,278	
96600	Fleet Services			218,817	
Total Water Distribution				\$ 1,858,053	

City of Wheaton
Water Fund - Supply
Expenses
Calendar Year 2026 Budget

Fund 500 Water Fund Org 50070230 Water Supply		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50029	Wages-Full Time (Reg)	\$ 196,252	\$ 253,611	\$ 207,605	\$ 186,000	\$ 221,741	\$ 35,741	19.2%
50031	Wages-Seasonal	329	-	1,440	-	-	-	0.0%
50100	Overtime	18,241	23,609	21,421	25,000	24,611	(389)	-1.6%
Total Personal Services		214,822	277,220	230,466	211,000	246,352	35,352	16.8%
51100	Employer-FICA	16,392	20,745	17,631	16,142	18,846	2,704	16.8%
51105	Employer-IMRF Pension	11,571	16,101	14,887	13,715	15,422	1,707	12.4%
Total Employee Benefits		27,963	36,846	32,518	29,857	34,268	4,411	14.8%
60025	Postage	680	834	800	745	800	55	7.4%
60400	Repairs	9,641	7,556	14,200	12,000	14,200	2,200	18.3%
60700	Supplies & Materials	8,367	14,084	16,300	16,000	17,100	1,100	6.9%
60805	Chemicals	1,057	816	2,000	1,000	2,000	1,000	100.0%
61000	Fuel, Lubricants, Antifreeze	2,984	-	6,500	4,500	6,500	2,000	44.4%
Total Supplies & Materials		22,729	23,290	39,800	34,245	40,600	6,355	18.6%
64100	Contractual Services	14,041	18,955	20,000	20,000	20,300	300	1.5%
64500	Water Purchases-DWC	8,538,887	8,723,590	9,067,534	9,150,000	9,424,500	274,500	3.0%
66600	Maintenance-Equipment	36,923	36,369	37,000	40,000	46,250	6,250	15.6%
67706	Utilities-Electric	169,445	198,701	150,000	217,000	250,000	33,000	15.2%
Total Charges & Services		8,759,296	8,977,615	9,274,534	9,427,000	9,741,050	314,050	3.3%
90630	Health Insurance	47,344	60,470	37,745	37,745	40,885	3,140	8.3%
91620	Liability Insurance	9,851	11,289	10,074	10,074	10,886	812	8.1%
96600	Fleet Services	26,824	31,491	32,531	32,531	34,623	2,092	6.4%
Total Interfund Transfers		84,019	103,250	80,350	80,350	86,394	6,044	7.5%
Total Water Supply		\$ 9,108,829	\$ 9,418,221	\$ 9,657,668	\$ 9,782,452	\$ 10,148,664	\$ 366,212	3.7%

**City of Wheaton
Water Fund - Supply
Expenses
Calendar Year 2026 Budget**

Fund Org	500 50070230	Water Fund Water Supply	Account	Description	Amount	Description	Budget
			50029	Wages-Full Time (Reg)		PW Union Labor	\$ 221,741
			50100	Overtime			24,611
			51100	Employer-FICA			18,846
			51105	Employer-IMRF Pension			15,422
			60025	Postage		CCR Printing/Mailing	800
			60400	Repairs			14,200
					2,050	Chlorine Check Valve Kits	
					4,500	Chlorine Feed Equipment	
					3,500	Miscellaneous Repair Parts	
					3,150	Repair Parts/Chlorinators	
					1,000	Repair Parts/Instrumentation	
			60700	Supplies & Materials			17,100
					900	Electrical Materials	
					6,000	Lab/Reagent Materials	
					900	Landscape Supplies	
					4,400	Miscellaneous Materials	
					900	Plumbing Supplies	
					3,000	Sampling Stations	
					1,000	Sump Pump	
			60805	Chemicals		Chlorine	2,000
			61000	Fuel, Lubricants, Antifreeze			6,500
					6,000	Fuel Oil/Standby Generator	
					500	Miscellaneous Lube/Batteries	
			64100	Contractual Services			20,300
					2,800	Maintenance Cathodic Protection	
					2,500	Miscellaneous Repairs	
					15,000	Storage Tank Inspection	
			64500	Water Purchases-DWC		Operations & Maintenance Cost-Water Purchased	9,424,500
			66600	Maintenance-Equipment			46,250
					2,000	Fuel Tank Testing	
					10,000	Labor - Instrumentation	
					3,750	Miscellaneous Equipment Maintenance	
					5,500	Motor/Pump Maintenance	
					1,000	Stand by Generator Repairs	
					24,000	Water Sample Testing	
			67706	Utilities-Electric			250,000
			90630	Health Insurance			40,885
			91620	Liability Insurance			10,886
			96600	Fleet Services			34,623
Total Water Supply							\$ 10,148,664

City of Wheaton
Water Fund - Capital Projects
Expenses
Calendar Year 2026 Budget

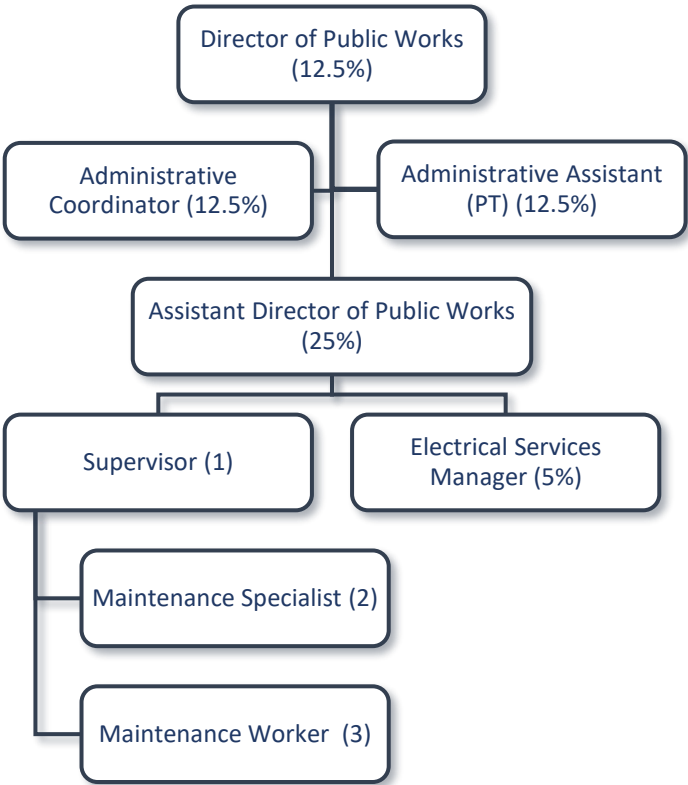
Fund	500	Water Fund							
Org	50085000	Water Capital Projects							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
64110	Engineering Services		\$ 30,251	\$ 30,734	\$ 149,000	\$ 210,600	\$ 148,000	\$ (62,600)	-29.7%
70001	Building Improvements		9,686	-	40,000	-	-	-	0.0%
70030	Operating Equipment		12,687	43,626	15,000	10,275	-	(10,275)	-100.0%
70500	Water Improvements		1,925,389	2,088,182	3,943,000	2,457,835	2,521,000	63,165	2.6%
	Total Capital Outlays		1,978,013	2,162,542	4,147,000	2,678,710	2,669,000	(9,710)	-0.4%
74998	ARO - Amortization-GASB 83		58,478	58,478	-	-	-	-	0.0%
	Total Charges & Services		58,478	58,478	-	-	-	-	0.0%
	Total Water Capital Projects		\$ 2,036,491	\$ 2,221,020	\$ 4,147,000	\$ 2,678,710	\$ 2,669,000	\$ (9,710)	-0.4%

City of Wheaton
Water Fund - Capital Projects
Expenses
Calendar Year 2026 Budget

Fund	500	Water Fund			
Org	50085000	Water Capital Projects			
Account	Description	Amount	Description		Budget
64110	Engineering Services			\$	148,000
		10,000	Basin 3 & 4 Discharge Improvement - Water		
		15,000	Flow Control Valves Replacements (2025 Budget)		
		78,000	Naperville Road Water Main Replacement		
		25,000	President Street Pump Station Repairs (2025 Budget)		
		20,000	Water Main Replacement Program		
70500	Water Improvements				2,521,000
		50,000	Basin 3 & 4 Discharge Improvement - Water		
		300,000	Flow Control Valves Replacements (2025 Budget)		
		486,000	Lead Service Line Replacements		
		1,500,000	Road, Sewer, Water Rehabilitation Program		
		185,000	Willow Ave Water Main Replacement		
Total Water Capital Projects				\$	2,669,000

City of Wheaton
Public Works - Sanitary Sewer Fund
Calendar Year 2026 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

In 2025, the Sewer Division promoted one maintenance worker to the title of maintenance specialist. Currently, the Sewer Division is made up of one Supervisor, two Maintenance Specialists, and three Maintenance Workers.

	Full Time Equivalent				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	5.05	6.55	6.55	6.55	6.55
Part-Time Employees	0.06	0.06	0.06	0.06	0.06
Total FTEs	5.11	6.61	6.61	6.61	6.61

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Sewer Division, as part of the Public Works Department, is responsible for the maintenance of the City's sanitary sewer system and providing uninterrupted service to all residents served by the sanitary sewer system through proactive maintenance and repair programs. These services are accomplished through investigation, inspection, evaluation, and analysis of the systems' long and short-term needs. The Sanitary Sewer Division maintains 168 miles of sanitary sewer and six sanitary lift stations. The Sanitary Sewer Division also assists the Street Division in snow removal operations. The expenses incurred in achieving the department's goals and objectives are accounted for in the following organizations: Sanitary Sewer Administrative, Sanitary Sewer Maintenance, and Sanitary Sewer Capital Projects.

2025 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Clean 25% of the sanitary sewer system and CCTV inspect 5% to identify any defects.

- **Action Item:** Maintain sanitary sewer infrastructure to meet the expected and appropriate level of service and comply with State and Federal EPA regulations.

Status: The Sewer Division accomplished its cleaning goal by having cleaned 26% of the City of Wheaton's sanitary sewer system.

Goal: Repair or replace any defects discovered through inspections.

- **Action Item:** Track existing infrastructure maintenance operations to ensure alignment with industry best practices and standards.

Status: The Sewer Division was able to identify 2 sanitary sewer line collapses and was able to repair the lines prior to any service disruption. The crew also replaced 5 sanitary sewer structures found to have significant damage during inspections.

Goal: Complete restoration for shared cost participants within 60 days of a sanitary sewer replacement.

- **Action Item:** Continue to track participation in both the Overhead Sewer Private Property Protection Program and Sanitary Sewer Service Line Reimbursement Program to acquire data to understand the magnitude and locations of residential sewer backups to assess program effectiveness and provide supporting data for potential capital improvement projects.

Status: The Sewer Division was able to maintain an average wait time of 20 calendar days to complete a work order from excavation to a fully restored site.

Strategic Priority 3: Responsive and Efficient Services

Goal: Rapid Response to sanitary sewer emergencies.

- **Action Item:** Effective response to residents when they experience a sanitary sewer emergency with prompt investigations, timely updates, and clear communication.

Status: The Sewer Division received over 300 calls for service regarding sanitary sewers in 2025. All calls were met with a Public Works response within 2 hours of receiving the call.

Goal: Effective Maintenance Scheduling

- **Action Item:** Conduct preventive maintenance and implement a comprehensive preventive maintenance schedule to identify and address potential problems before they become emergencies.

Status: The Sewer Division successfully inspected over 60,000 linear feet of sanitary sewer and over 200 structure inspections during the year. During that time, the crew was able to make proactive repairs prior to any disruption in service.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce inflow and infiltration (I & I) by making immediate repairs when identified.

- **Action Item:** Aggressive CCTV inspections to reduce I & I followed by immediate repairs where defects are identified.

Status: The Sewer Division was able to repair 54 sanitary sewer structures found to have various defects during inspection. Many of the defective structures had significant inflow and infiltration. Once the structures were repaired, the crew was successful in eliminating the I&I present at the time of inspection.

2026 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Clean 25% of the sanitary sewer system and CCTV inspect 5% to identify any defects.

- **Action Item:** Maintain sanitary sewer infrastructure to meet the expected and appropriate level of service and comply with State and Federal EPA regulations.

Goal: Repair or replace any defects discovered through inspections.

- **Action Item:** Track existing infrastructure maintenance operations to ensure alignment with industry best practices and standards.

Goal: Complete restoration for shared cost participants within 60 days of a sanitary sewer replacement.

- **Action Item:** Continue to track participation in both the Overhead Sewer Private Property Protection Program and Sanitary Sewer Service Line Reimbursement Program to acquire data to understand the magnitude and locations of residential sewer backups to assess program effectiveness and provide supporting data for potential capital improvement projects.

Strategic Priority 3: Responsive and Efficient Services

Goal: Rapid Response to sanitary sewer emergencies.

- **Action Item:** Effective response to residents when they experience a sanitary sewer emergency with prompt investigations, timely updates, and clear communication.

Goal: Effective Maintenance Scheduling

- **Action Item:** Conduct preventive maintenance and implement a comprehensive preventive maintenance schedule to identify and address potential problems before they become emergencies.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce inflow and infiltration (I & I) by making immediate repairs when identified.

- **Action Item:** Aggressive CCTV inspections to reduce I & I followed by immediate repairs where defects are identified.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Enhanced Infrastructure	Comply with IEPA recommended cleaning & inspecting standards:					
	Sanitary Sewer Cleaning (Standard: clean 25% of the sanitary system)	27%	27%	25%	25%	25%
	Sanitary Sewer CCTV Inspections (Standard: inspect 5% of the sanitary system)	7%	7%	5%	6%	5%
	Structure Inspections:					
	Sanitary Structures Inspected (Goal: 10% of Sanitary Structures)	40%	40%	10%	10%	10%
	Structure Repair / Replacement:					
	Sanitary Sewer Structure Repairs (repairs made over structures inspected found have defects)	180%	180%	25%	25%	25%
	Sanitary Sewer Structure Replacement (replacements made over structures inspected found to be critical)	50%	50%	100%	85%	100%

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Enhanced Infrastructure	Complete IEPA recommended cleaning & inspecting standards:					
	Sanitary Sewer Cleaning (linear feet)	240,000'	240,000'	236,503'	240,000'	236,503'
	Sanitary Sewer CCTV Inspections (linear feet)	65,000'	65,000'	59,563'	60,000'	60,000'
	Shared Cost Program Approvals	64	25	50	30	30
	Structures Inspected:					
	Completed Inspections	650	913	848	500	850
	Structure Repair / Replacement:					
	Sanitary Sewer Structure Repairs Total	28	28	10	80	50
	Sanitary Sewer Structure Replacement Total	6	10	10	10	10

EXPENDITURES BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Personal Services	\$ 582,701	\$ 602,718	\$ 636,191	\$ 643,328
Employee Benefits	174,793	88,463	93,529	92,630
Supplies & Materials	110,051	170,683	170,055	170,763
Charges & Services	373,656	414,054	432,615	475,151
Capital Outlays	871,201	5,259,000	515,301	4,887,500
Interfund Transfers	764,971	741,417	741,417	790,784
Total Expenditures	\$ 2,877,373	\$ 7,276,335	\$ 2,589,108	\$ 7,060,156

City of Wheaton
Sanitary Sewer Fund
Fund Summary
Calendar Year 2026 Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 5,650,169	\$ 5,829,624	\$ 5,527,896	\$ 5,527,896	\$ 5,600,906		
Revenues							
Intergovernmental	\$ -	\$ 3,620	\$ -	\$ -	\$ -	\$ -	0.0%
Charges for Services	2,394,712	2,358,938	2,373,200	2,454,000	2,401,800	(52,200)	-2.1%
Investment Income	308,839	208,287	100,000	195,000	150,000	(45,000)	-23.1%
Miscellaneous	240	4,800	-	235	-	(235)	-100.0%
Interfund Transfers In	51,400	-	-	12,883	-	(12,883)	-100.0%
Total Revenues	\$ 2,755,191	\$ 2,575,645	\$ 2,473,200	\$ 2,662,118	\$ 2,551,800	\$ (110,318)	-4.1%
Expenses							
Personal Services	\$ 532,783	\$ 582,700	\$ 602,718	\$ 636,191	\$ 643,328	\$ 7,137	1.1%
Employee Benefits	\$ (4,168)	174,793	88,463	93,529	92,630	(899)	-1.0%
Supplies & Materials	\$ 158,081	110,051	170,683	170,055	170,763	708	0.4%
Charges & Services	\$ 769,399	373,656	414,054	432,615	475,151	42,536	9.8%
Interfund Transfers Out	\$ 718,657	764,971	741,417	741,417	790,784	49,367	6.7%
Total Operating	\$ 2,174,752	2,006,171	2,017,335	2,073,807	2,172,656	98,849	4.8%
Capital Outlays	400,984	871,202	5,259,000	515,301	4,887,500	4,372,199	848.5%
Total Expenses	\$ 2,575,736	\$ 2,877,373	\$ 7,276,335	\$ 2,589,108	\$ 7,060,156	\$ 4,471,048	172.7%
Revenues Over/ (Under) Expenses	\$ 179,455	\$ (301,728)	\$ (4,803,135)	\$ 73,010	\$ (4,508,356)		
Ending Fund Balance	\$ 5,829,624	\$ 5,527,896	\$ 724,761	\$ 5,600,906	\$ 1,092,550		

**City of Wheaton
Sanitary Sewer Fund
Revenues
Calendar Year 2026 Budget**

Fund 510 Sanitary Sewer Fund
Org 51007000 Sanitary Sewer Fund Revenues

		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
							\$	%
Intergovernmental								
40800	Grant Revenue	\$ -	\$ 3,620	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Intergovernmental	-	3,620	-	-	-	-	0.0%
Charges for Services								
43701	Sanitary Sewer Service-Usage	2,394,712	2,358,938	2,373,200	2,378,000	2,401,800	23,800	1.0%
43007	Land Vacation Fees	-	-	-	76,000	-	(76,000)	-100.0%
	Total Charges for Services	2,394,712	2,358,938	2,373,200	2,454,000	2,401,800	(52,200)	-2.1%
Investment Income								
46000	Interest Income-Invest	308,839	208,287	100,000	195,000	150,000	(45,000)	-23.1%
	Total Investment Income	308,839	208,287	100,000	195,000	150,000	(45,000)	-23.1%
Miscellaneous								
47000	Miscellaneous Revenues	240	4,800	-	235	-	(235)	-100.0%
	Total Miscellaneous	240	4,800	-	235	-	(235)	-100.0%
Interfund Transfers								
87620	Trans In-Liability Ins Fund	32,200	-	-	3,472	-	(3,472)	-100.0%
87630	Trans In-Health Ins Fund	19,200	-	-	9,411	-	(9,411)	-100.0%
	Total Interfund Transfers	51,400	-	-	12,883	-	(12,883)	-100.0%
Total Revenues		\$ 2,755,191	\$ 2,575,645	\$ 2,473,200	\$ 2,662,118	\$ 2,551,800	\$ (110,318)	-4.1%

City of Wheaton
Sanitary Sewer Fund Organization Summary
Annual Operating Budget
Calendar Year 2026 Budget

The following is a combined summary of the Sanitary Sewer Divisions: Sanitary Sewer Administrative, Sanitary Sewer Maintenance, and Sanitary Sewer Capital Projects.

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
50010 Wages-Full Time	\$ 94,581	\$ 80,648	\$ 71,438	\$ 80,360	\$ 75,622	\$ (4,738)	-5.9%
50029 Wages-Full Time (Reg)	405,454	463,611	488,696	520,000	522,948	2,948	0.6%
50030 Wages-Part Time	2,269	2,597	2,795	2,700	2,797	97	3.6%
50031 Wages-Seasonal	8,989	13,037	18,000	6,500	18,500	12,000	184.6%
50100 Overtime	20,470	21,702	20,008	24,770	22,287	(2,483)	-10.0%
51060 Sick Leave Buy-Back	1,020	1,105	1,781	1,861	1,174	(687)	-36.9%
Total Personal Services	532,783	582,700	602,718	636,191	643,328	7,137	1.1%
51020 Uniform Allowance	2,000	2,533	4,600	4,600	4,600	-	0.0%
51100 Employer-FICA	40,413	43,774	46,037	48,656	49,090	434	0.9%
51105 Employer-IMRF Pension	27,784	32,936	37,826	40,273	38,940	(1,333)	-3.3%
75092 IMRF Pension - GASB 68	(80,543)	54,033	-	-	-	-	0.0%
75102 Compensated Absences	75	34,013	-	-	-	-	0.0%
75112 Employer-OPEB	6,103	7,504	-	-	-	-	0.0%
Total Employee Benefits	(4,168)	174,793	88,463	93,529	92,630	(899)	-1.0%
60025 Postage	22,724	24,519	26,674	26,400	27,700	1,300	4.9%
60030 Printing	10,191	10,232	10,404	10,250	10,440	190	1.9%
60100 Tools	48,296	22,741	40,000	40,000	34,724	(5,276)	-13.2%
60400 Repairs	20,121	8,294	24,705	24,705	25,496	791	3.2%
60500 Road Materials	14,754	5,786	23,500	23,500	25,500	2,000	8.5%
60700 Supplies & Materials	41,995	38,479	45,400	45,200	46,903	1,703	3.8%
Total Supplies & Materials	158,081	110,051	170,683	170,055	170,763	708	0.4%
63005 Training	5,328	4,669	12,000	13,260	14,000	740	5.6%
63015 Dues and Subscriptions	287	298	300	300	300	-	0.0%
64100 Contractual Services	19,370	12,916	21,700	21,400	26,000	4,600	21.5%
65400 Dump Fees	5,565	5,925	8,500	8,500	9,500	1,000	11.8%
66600 Maintenance-Equipment	32,235	31,067	30,000	45,000	48,460	3,460	7.7%
67700 Communications	2,884	2,683	2,654	2,655	2,714	59	2.2%
67705 Utilities-Gas	4,472	4,723	6,000	5,600	6,000	400	7.1%
67706 Utilities-Electric	18,396	22,069	18,000	21,000	23,000	2,000	9.5%
68001 Software Licenses\Maint	14,171	12,810	14,900	14,900	15,177	277	1.9%
69510 Sewer Improvements Prg	666,691	276,496	300,000	300,000	330,000	30,000	10.0%
Total Charges & Services	769,399	373,656	414,054	432,615	475,151	42,536	9.8%
64110 Engineering Services	378	129,935	375,000	191,235	260,000	68,765	36.0%
70030 Operating Equipment	-	223,655	99,000	99,000	17,500	(81,500)	-82.3%
70700 Sanitary Sewer Improv	400,606	517,612	4,785,000	225,066	4,610,000	4,384,934	1948.3%
Total Capital Outlays	400,984	871,202	5,259,000	515,301	4,887,500	4,372,199	848.5%
90630 Health Insurance	110,958	136,079	101,755	101,755	110,731	8,976	8.8%
91620 Liability Insurance	27,295	28,957	28,983	28,983	32,039	3,056	10.5%
92100 Administrative Services	324,577	334,907	351,431	351,431	381,260	29,829	8.5%
93641 Technology Replacement	2,557	1,976	1,948	1,948	2,127	179	9.2%
96600 Fleet Services	253,270	263,052	257,300	257,300	264,627	7,327	2.8%
Total Interfund Transfers	718,657	764,971	741,417	741,417	790,784	49,367	6.7%
Total Sanitary Sewer Fund	\$ 2,575,736	\$ 2,877,373	\$ 7,276,335	\$ 2,589,108	\$ 7,060,156	\$ 4,471,048	172.7%

City of Wheaton
Sanitary Sewer Fund - Administrative
Expenses
Calendar Year 2026 Budget

Fund	510	Sanitary Sewer Fund												
Org	51070010	Sanitary Sewer Administrative												
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.						
			Actual	Actual	Budget	Projected	Budget	\$	%					
50010	Wages-Full Time	\$	94,581	\$	80,648	\$	71,438	\$	80,360	\$	75,622	\$	(4,738)	-5.9%
50029	Wages-Full Time (Reg)		1,505		-		-		-		-		-	0.0%
50030	Wages-Part Time		2,269		2,597		2,795		2,700		2,797		97	3.6%
50100	Overtime		736		416		670		670		692		22	3.3%
51060	Sick Leave Buy-Back		1,020		199		159		239		212		(27)	-11.3%
Total Personal Services			100,111	83,860	75,062	83,969	79,323	(4,646)	-5.5%					
51020	Uniform Allowance		2,000		-		-		-		-		-	0.0%
51100	Employer-FICA		7,385		6,114		5,671		6,411		5,944		(467)	-7.3%
51105	Employer-IMRF Pension		4,962		4,591		4,698		4,801		4,791		(10)	-0.2%
75092	IMRF Pension - GASB 68		(80,543)		54,033		-		-		-		-	0.0%
75102	Compensated Absences		75		34,013		-		-		-		-	0.0%
75112	Employer-OPEB		6,103		7,504		-		-		-		-	0.0%
Total Employee Benefits			(60,018)	106,255	10,369	11,212	10,735	(477)	-4.3%					
60025	Postage		22,724		24,519		26,674		26,400		27,700		1,300	4.9%
60030	Printing		10,191		10,232		10,404		10,250		10,440		190	1.9%
60700	Supplies & Materials		1,745		1,857		1,700		1,500		1,765		265	17.7%
Total Supplies & Materials			34,660	36,608	38,778	38,150	39,905	1,755	4.6%					
63005	Training		5,328		1,731		-		1,260		-		(1,260)	-100.0%
63015	Dues and Subscriptions		287		298		300		300		300		-	0.0%
64100	Contractual Services		3,642		3,313		5,700		5,400		6,000		600	11.1%
67700	Communications		2,884		2,683		2,654		2,655		2,714		59	2.2%
Total Charges & Services			12,141	8,025	8,654	9,615	9,014	(601)	-6.3%					
90630	Health Insurance		12,663		12,368		8,650		8,650		9,370		720	8.3%
91620	Liability Insurance		3,981		3,995		2,533		2,533		2,781		248	9.8%
92100	Administrative Services		324,577		334,907		351,431		351,431		381,260		29,829	8.5%
93641	Technology Replacement		2,557		1,976		1,948		1,948		2,127		179	9.2%
96600	Fleet Services		28,630		29,736		29,086		29,086		29,914		828	2.8%
Total Interfund Transfers			372,408	382,982	393,648	393,648	425,452	31,804	8.1%					
Total Sanitary Sewer Administrative			\$ 459,302	\$ 617,730	\$ 526,511	\$ 536,594	\$ 564,429	\$ 27,835	5.2%					

City of Wheaton
Sanitary Sewer Fund - Administrative
Expenses
Calendar Year 2026 Budget

Fund	510	Sanitary Sewer Fund			
Org	51070010	Sanitary Sewer Administrative			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time			\$ 75,622	
			Director of Public Works (12.5%)		
			Assistant Director of Public Works (25%)		
			Electrical Service Manager (5%)		
			Administrative Coordinator (12.5%)		
50030	Wages-Part Time			2,797	
			PT Administrative Assistant (12.5%)		
50100	Overtime			692	
51060	Sick Leave Buy-Back			212	
51100	Employer-FICA			5,944	
51105	Employer-IMRF Pension			4,791	
60025	Postage			27,700	
		100	Miscellaneous Shipping		
		27,600	Sewer Bill Postage		
60030	Printing			10,440	
		10,440	Bill Printing		
60700	Supplies & Materials			1,765	
		520	First Aid Supplies		
		725	Miscellaneous Supplies		
		520	Office Supplies		
63015	Dues and Subscriptions			300	
64100	Contractual Services			6,000	
		4,500	J.U.L.I.E. Participation		
		1,500	Ticket Tracking Software		
67700	Communications			2,714	
		98	Landline Phone		
		1,512	Mobile Data		
		1,104	Mobile Phones		
90630	Health Insurance			9,370	
91620	Liability Insurance			2,781	
92100	Administrative Services			381,260	
93641	Technology Replacement			2,127	
96600	Fleet Services			29,914	
Total Sanitary Sewer Administrative				\$ 564,429	

City of Wheaton
Sanitary Sewer Fund - Maintenance
Expenses
Calendar Year 2026 Budget

Fund	510	Sanitary Sewer Fund								
Org	51070420	Sanitary Sewer Maintenance								
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
			Actual	Actual	Budget	Projected	Budget	\$	%	
50029	Wages-Full Time (Reg)	\$	403,949	\$ 463,611	\$ 488,696	\$ 520,000	\$ 522,948	\$ 2,948	0.6%	
50031	Wages-Seasonal		8,989	13,037	18,000	6,500	18,500	12,000	184.6%	
50100	Overtime		19,734	21,286	19,338	24,100	21,595	(2,505)	-10.4%	
51060	Sick Leave Buy-Back		-	906	1,622	1,622	962	(660)	-40.7%	
Total Personal Services			432,672	498,840	527,656	552,222	564,005	11,783	2.1%	
51020	Uniform Allowance		-	2,533	4,600	4,600	4,600	-	0.0%	
51100	Employer-FICA		33,028	37,660	40,366	42,245	43,146	901	2.1%	
51105	Employer-IMRF Pension		22,822	28,345	33,128	35,472	34,149	(1,323)	-3.7%	
Total Employee Benefits			55,850	68,538	78,094	82,317	81,895	(422)	-0.5%	
60100	Tools		48,296	22,741	40,000	40,000	34,724	(5,276)	-13.2%	
60400	Repairs		20,121	8,294	24,705	24,705	25,496	791	3.2%	
60500	Road Materials		14,754	5,786	23,500	23,500	25,500	2,000	8.5%	
60700	Supplies & Materials		40,250	36,622	43,700	43,700	45,138	1,438	3.3%	
Total Supplies & Materials			123,421	73,443	131,905	131,905	130,858	(1,047)	-0.8%	
63005	Training		-	2,938	12,000	12,000	14,000	2,000	16.7%	
64100	Contractual Services		15,728	9,603	16,000	16,000	20,000	4,000	25.0%	
65400	Dump Fees		5,565	5,925	8,500	8,500	9,500	1,000	11.8%	
66600	Maintenance-Equipment		32,235	31,067	30,000	45,000	48,460	3,460	7.7%	
67705	Utilities-Gas		4,472	4,723	6,000	5,600	6,000	400	7.1%	
67706	Utilities-Electric		18,396	22,069	18,000	21,000	23,000	2,000	9.5%	
68001	Software Licenses/Maint.		14,171	12,810	14,900	14,900	15,177	277	1.9%	
69510	Sewer Improvements Prg		666,691	276,496	300,000	300,000	330,000	30,000	10.0%	
Total Charges & Services			757,258	365,631	405,400	423,000	466,137	43,137	10.2%	
90630	Health Insurance		98,295	123,711	93,105	93,105	101,361	8,256	8.9%	
91620	Liability Insurance		23,314	24,962	26,450	26,450	29,258	2,808	10.6%	
96600	Fleet Services		224,640	233,316	228,214	228,214	234,713	6,499	2.8%	
Total Interfund Transfers			346,249	381,989	347,769	347,769	365,332	17,563	5.1%	
Total Sanitary Sewer Maintenance			\$ 1,715,450	\$ 1,388,441	\$ 1,490,824	\$ 1,537,213	\$ 1,608,227	\$ 71,014	4.6%	

City of Wheaton
Sanitary Sewer Fund - Maintenance
Expenses
Calendar Year 2026 Budget

Fund	510	Sanitary Sewer Fund			
Org	51070420	Sanitary Sewer Maintenance			
Account	Description	Amount	Description	Budget	
50029	Wages-Full Time (Reg)		PW Union Labor	\$	522,948
50031	Wages-Seasonal				18,500
50100	Overtime				21,595
51060	Sick Leave Buy-Back				962
51100	Employer-FICA				43,146
51105	Employer-IMRF Pension				34,149
51020	Uniform Allowance				4,600
		2,200	Safety Items and Rain Gear		
		2,400	Uniform Purchase		
60100	Tools				34,724
		7,224	Construction Tools		
		5,000	Power Tools & Batteries		
		12,500	QuickView 360 Scanner		
		10,000	Walking Saw Blades & Core Bits		
60400	Repairs				25,496
		20,640	CCTV Parts & Repair Materials		
		1,807	Flusher Cleaner Hose & Parts		
		638	Misc. Parts/Repairs		
		2,411	Vacuum Truck Tools & Parts		
60500	Road Materials				25,500
		6,500	Bituminous Hot Mix		
		9,000	CA-6 Aggregate		
		5,000	CA-7 Aggregate		
		5,000	Ready Mixed Concrete		
60700	Supplies & Materials				45,138
		23,220	Basins, Frames, Lids, Rings, etc.		
		2,600	Gloves & Safety Equipment		
		2,600	Landscape Restoration Materials		
		3,818	Miscellaneous Items		
		7,224	Pipe-Clay, PVC		
		5,676	Sealant/Chemicals/Degreaser		
63005	Training				14,000
		12,000	Miscellaneous Training		
		2,000	Lucity - PACP Training		
64100	Contractual Services		Hauling Services		20,000
65400	Dump Fees				9,500
66600	Maintenance-Equipment		Lift Stations Maintenance		48,460
67705	Utilities-Gas				6,000
67706	Utilities-Electric		Lift Stations		23,000
68001	Software Licenses/Maint.				15,177
		7,500	Large Diameter Inspections Software		
		4,077	Lucity Software Maintenance		
		3,600	Mission Communications		

City of Wheaton
Sanitary Sewer Fund - Maintenance
Expenses
Calendar Year 2026 Budget

Fund	510	Sanitary Sewer Fund		
Org	51070420	Sanitary Sewer Maintenance		
Account	Description	Amount	Description	Budget
69510	Sewer Improvements Prg			330,000
		70,000	Basement Backup Prevention Program	
		40,000	Concrete Restoration & Decorative Driveway Repairs	
		220,000	Lateral Replacement Program	
90630	Health Insurance			101,361
91620	Liability Insurance			29,258
96600	Fleet Services			234,713
Total Sanitary Sewer Maintenance				\$ 1,608,227

City of Wheaton
Sanitary Sewer Fund - Capital Projects
Expenses
Calendar Year 2026 Budget

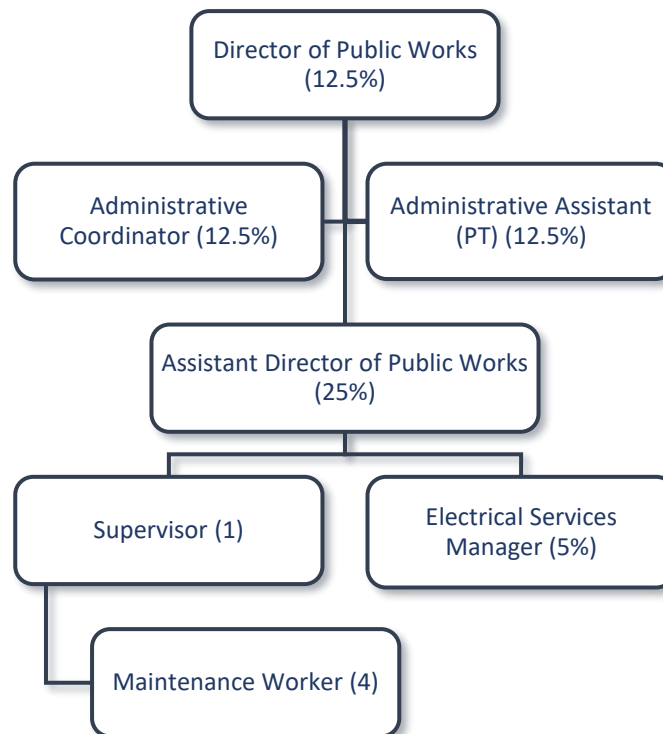
Fund	510	Sanitary Sewer Fund							
Org	51085000	Sanitary Sewer Capital Projects							
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
64110	Engineering Services	\$ 378	\$ 129,935	\$ 375,000	\$ 191,235	\$ 260,000	\$ 68,765	36.0%	
70030	Operating Equipment	-	223,655	99,000	99,000	17,500	(81,500)	-82.3%	
70700	Sanitary Sewer Improv	400,606	517,612	4,785,000	225,066	4,610,000	4,384,934	1948.3%	
Total Capital Outlays		400,984	871,202	5,259,000	515,301	4,887,500	4,372,199	848.5%	
Total Sanitary Sewer Capital Projects		\$ 400,984	\$ 871,202	\$ 5,259,000	\$ 515,301	\$ 4,887,500	\$ 4,372,199	848.5%	

City of Wheaton
Sanitary Sewer Fund - Capital Projects
Expenses
Calendar Year 2026 Budget

Fund	510	Sanitary Sewer Fund		
Org	51085000	Sanitary Sewer Capital Projects		
Account	Description	Amount	Description	Budget
64110	Engineering Services			\$ 260,000
		20,000	Albright Lift Station Rehabilitation (2025 Budget)	
		35,000	Blacksmith Wet Well Rehabilitation (2025 Budget)	
		205,000	SSCAP - Basin 3 & 4 Discharge Improvements (2025 Budget)	
70030	Operating Equipment			17,500
		17,500	Asphalt Roller	
70700	Sanitary Sewer Improvements			4,610,000
		300,000	Albright Lift Station Rehabilitation (2025 Budget)	
		300,000	Blacksmith Wetwell Rehabilitation (2025 Budget)	
		10,000	Road, Sewer, Water Rehab Program - Sanitary	
		200,000	Sanitary Sewer Rehabilitation Program	
		300,000	Service Lateral Rehab - Chemical Grouting (2025 Budget)	
		3,400,000	SSCAP - Basin 3 & 4 Discharge Improvements (2025 Budget)	
		100,000	Willow Ave Sanitary Sewer Replacement	
Total Sanitary Sewer Capital Projects				\$ 4,887,500

City of Wheaton
Public Works - Storm Sewer Fund
Calendar Year 2026 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

The Sewer Division is overseen by the Assistant Director of Public Works. For storm sewer operations and maintenance, the Sewer Division is managed by 1 Supervisor who oversees 4 maintenance workers.

	<u>Full Time Equivalent</u>				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	7.55	5.55	5.55	5.55	5.55
Part-Time Employees	0.06	0.06	0.06	0.06	0.06
Total FTEs	7.61	5.61	5.61	5.61	5.61

GENERAL DESCRIPTION OF MAJOR AREAS OF RESPONSIBILITY

The Sewer Division of the Public Works Department is responsible for the maintenance of the city's storm sewer systems and providing uninterrupted service to all residents served by the storm sewer systems through proactive maintenance and repair programs. These services are accomplished by ongoing investigation, inspection, evaluation, and analysis of the storm sewer systems' long and short-term needs. The Sewer Division maintains 186 miles of storm sewer, more than 150 retention ponds, two storm lift stations, and approximately 5,300 catch basins. The Division also performs emergency maintenance of the creek channels within the City's right of way. The Sewer Division assists the Street Division in snow removal operations. The expenses incurred in achieving the department's goals and objectives are accounted for in the following organizations:

- Storm Sewer Administrative
- Storm Sewer Maintenance
- Storm Sewer Capital Projects

2025 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Maintain public infrastructure, including cleaning, repair, and inspection of storm sewers.

- **Action Item:** Televis 64,712 feet of storm sewer annually. Also, televises 10,000 linear feet of large-diameter pipe.
Status: The Sewer Division successfully inspected over 65,000 feet of storm sewer, with over 10,000 linear feet being large diameter pipe (18-inch and above).
- **Action Item:** Clean 145,000 feet of storm sewers and 1,800 catch basins.
Status: The Sewer Division successfully cleaned over 145,000 linear feet of storm sewer and over 1,800 catch basins.

Goal: Identify structural issues within the system and tag them for repair, replacement, lining, and/or other capital improvement projects.

- **Action Item:** Replace 40 storm structures in 2025 that failed MACP inspection in 2024.
Status: The Sewer Division replaced over 25 storm sewer structures in 2025. In addition to the structure replacements, the crew was able to install and replace over 2,000 linear feet of 12-inch storm sewer.
- **Action Item:** Identify obstructions and pipe defects and make necessary repairs/replacements to avoid flooding and/or sinkholes.
Status: Throughout 2025, the Sewer Division identified over 5 storm sewer collapses. The crew made the necessary repairs and prevented further flooding and damage around the collapses.

Strategic Priority 3: Responsive and Efficient Services

Goal: Immediate response to emergency calls from the public regarding stormwater.

- **Action Item:** Respond to residential calls for service within 24 hours.
Status: The Sewer Division maintained its response time for storm sewer response within 24 hours. In many cases, the Sewer Division was able to respond within one hour of receiving a call for service.

Goal: Eliminate redundancy in our cleaning areas and daily progress tracking.

- **Action Item:** Tracking time allocation based on Construction, Maintenance, Administration, and Service calls.
Status: The Sewer Division was able to track hourly time allocation in all fields of service and found it to be directly within industry standards set by the American Public Works Association.

2026 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Maintain public infrastructure, including cleaning, repair, and inspection of storm sewers.

- **Action Item:** Televis 64,712 feet of storm sewer annually. Also, televises 10,000 linear feet of large-diameter pipe.
- **Action Item:** Clean 145,000 feet of storm sewers and 1,800 catch basins.

Goal: Identify structural issues within the system and tag them for repair, replacement, lining, and/or other capital improvement projects.

- **Action Item:** Replace 40 storm structures in 2026 that failed MACP inspection in 2025.
- **Action Item:** Identify obstructions and pipe defects and make necessary repairs/replacements to avoid flooding and/or sinkholes.

Strategic Priority 3: Responsive and Efficient Services

Goal: Immediate response to emergency calls from the public regarding stormwater.

- **Action Item:** Respond to residential calls for service within 24 hours.

Goal: Eliminate redundancy in our cleaning areas and daily progress tracking.

- **Action Item:** Tracking time allocation based on Construction, Maintenance, Administration, and Service calls.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Enhanced Infrastructure	<u>Comply with IEPA recommended cleaning & inspecting standards:</u>					
	Storm Sewer Cleaning (Standard: clean 15% of the storm sewer system)	16%	16%	15%	16%	15%
	Storm Sewer CCTV Inspections (Standard: inspect 5% of the storm sewer system)	7%	7%	5%	6%	5%
	Catch Basin Cleaning (Standard: clean 25% of the catch basins annually)	40%	40%	25%	25%	25%
	<u>Structure Inspections:</u>					
	Storm Structures Inspected (Goal: 10% of Storm Structures)	2%	2%	10%	10%	10%

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Enhanced Infrastructure	<u>Complete IEPA recommended cleaning & inspecting standards:</u>					
	Storm Sewer Cleaning (linear feet)	143,000'	143,000'	142,747'	143,000'	142,747'
	Storm Sewer CCTV Inspections (linear feet)	65,000'	65,000'	64,712'	65,000'	64,712'
	Catch Basin Cleaning	1,800	1,800	1,785	1,800	1,785
	<u>Structures Inspected:</u>					
	Completed Inspections	2,075	1,426	782	650	782
	<u>Structure Repair / Replacement:</u>					
	Storm Sewer Structure Repairs	116	197	102	70	102
	Storm Sewer Structure Replacement	15	47	51	25	50
	Debris removed from the storm sewer system (tons)	297	331	N/A	200	N/A

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Personal Services	\$ 503,231	\$ 532,834	\$ 535,240	\$ 565,021
Employee Benefits	173,463	78,174	78,806	81,659
Supplies & Materials	105,134	165,728	107,247	169,360
Charges & Services	74,995	223,396	84,922	227,878
Capital Outlays	723,249	1,415,000	974,278	1,742,500
Interfund Transfers	751,411	683,662	683,662	727,598
Total Expenditures	\$ 2,331,483	\$ 3,098,794	\$ 2,464,155	\$ 3,514,016

**City of Wheaton
Storm Sewer Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 1,947,081	\$ 2,835,553	\$ 2,228,131	\$ 2,228,131	\$ 2,620,316		
Revenues							
Intergovernmental	\$ -	\$ 1,476	\$ -	\$ -	\$ -	\$ -	0.0%
Charges for Services	1,736,028	1,603,936	1,743,000	1,745,730	1,745,500	(230)	0.0%
Investment Income	86,986	117,621	20,000	112,000	50,000	(62,000)	-55.4%
Miscellaneous	1,616	1,028	-	4,050	3,500	(550)	-13.6%
Interfund Transfers In	1,067,600	-	-	994,560	-	(994,560)	-100.0%
Total Revenues	\$ 2,892,230	\$ 1,724,061	\$ 1,763,000	\$ 2,856,340	\$ 1,799,000	\$ (1,057,340)	-37.0%
Expenses							
Personal Services	\$ 581,283	\$ 503,231	\$ 532,834	\$ 535,240	\$ 565,021	\$ 29,781	5.6%
Employee Benefits	(25,273)	173,463	78,174	78,806	81,659	2,853	3.6%
Supplies & Materials	113,941	105,134	165,728	107,247	169,360	62,113	57.9%
Charges & Services	94,653	74,995	223,396	84,922	227,878	142,956	168.3%
Interfund Transfers Out	715,451	751,411	683,662	683,662	727,598	43,936	6.4%
Total Operating	1,480,055	1,608,234	1,683,794	1,489,877	1,771,516	281,639	18.9%
Capital Outlays	523,703	723,249	1,415,000	974,278	1,742,500	768,222	78.9%
Total Expenses	\$ 2,003,758	\$ 2,331,483	\$ 3,098,794	\$ 2,464,155	\$ 3,514,016	\$ 1,049,861	42.6%
Revenues Over/ (Under) Expenses	\$ 888,472	\$ (607,422)	\$ (1,335,794)	\$ 392,185	\$ (1,715,016)		
Ending Fund Balance	\$ 2,835,553	\$ 2,228,131	\$ 892,337	\$ 2,620,316	\$ 905,300		

City of Wheaton
Storm Sewer Fund
Revenues
Calendar Year 2026 Budget

Fund	515	Storm Sewer Fund							
Org	51507000	Storm Sewer Fund Revenues							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
Intergovernmental									
40800	Grant Revenue		\$ -	\$ 1,476	\$ -	\$ -	\$ -	\$ -	0.0%
Total Intergovernmental			-	1,476	-	-	-	-	0.0%
Charges for Services									
43750	Stormwater Mgmt Svc-Usage		1,436,382	702,847	-	30	-	(30)	-100.0%
43755	Stormwater Fixed Fee		299,646	174,908	-	200	-	(200)	-100.0%
43756	Stormwater Utility Fee		-	726,181	1,743,000	1,745,500	1,745,500	-	0.0%
Total Charges for Services			1,736,028	1,603,936	1,743,000	1,745,730	1,745,500	(230)	0.0%
Investment Income									
46000	Interest Income-Investments		86,986	117,621	20,000	112,000	50,000	(62,000)	-55.4%
Total Investment Income			86,986	117,621	20,000	112,000	50,000	(62,000)	-55.4%
Miscellaneous									
47000	Miscellaneous Revenues		1,616	1,028	-	4,050	3,500	(550)	-13.6%
Total Miscellaneous			1,616	1,028	-	4,050	3,500	(550)	-13.6%
Interfund Transfers									
87100	Trans In-General Fund		1,000,000	-	-	983,593	-	(983,593)	-100.0%
87620	Trans In-Liability Ins Fund		42,000	-	-	2,985	-	(2,985)	-100.0%
87630	Trans In-Health Ins Fund		25,600	-	-	7,982	-	(7,982)	-100.0%
Total Interfund Transfers			1,067,600	-	-	994,560	-	(994,560)	-100.0%
Total Revenues			\$ 2,892,230	\$ 1,724,061	\$ 1,763,000	\$ 2,856,340	\$ 1,799,000	\$ (1,057,340)	-37.0%

City of Wheaton
Storm Sewer Fund Organization Summary
Annual Operating Budget
Calendar Year 2026 Budget

The following is a combined summary of the Storm Sewer Divisions: Storm Sewer Administrative, Storm Sewer Maintenance and Storm Sewer Capital Projects.

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
50010 Wages-Full Time	\$ 94,581	\$ 80,649	\$ 71,438	\$ 76,200	\$ 75,622	\$ (578)	-0.8%
50029 Wages-Full Time (Reg)	453,699	388,051	410,980	420,600	438,661	18,061	4.3%
50030 Wages-Part Time	2,269	2,597	2,795	2,400	2,797	397	16.5%
50031 Wages-Seasonal	11,312	6,272	18,000	15,000	18,500	3,500	23.3%
50100 Overtime	18,402	24,157	28,281	19,700	27,797	8,097	41.1%
51060 Sick Leave Buy-Back	1,020	1,505	1,340	1,340	1,644	304	22.7%
Total Personal Services	581,283	503,231	532,834	535,240	565,021	29,781	5.6%
51020 Uniform Allowance	2,000	2,000	4,200	4,200	4,200	-	0.0%
51100 Employer-FICA	44,126	37,349	40,691	40,946	43,421	2,475	6.0%
51105 Employer-IMRF Pension	30,284	28,369	33,283	33,660	34,038	378	1.1%
75092 IMRF Pension - GASB 68	(104,889)	83,550	-	-	-	-	0.0%
75102 Compensated Absences	(4,291)	12,977	-	-	-	-	0.0%
75112 Employer-OPEB	7,497	9,218	-	-	-	-	0.0%
Total Employee Benefits	(25,273)	173,463	78,174	78,806	81,659	2,853	3.6%
60025 Postage	22,724	24,519	26,674	26,400	27,700	1,300	4.9%
60030 Printing	10,191	10,232	10,404	10,250	10,440	190	1.9%
60100 Tools	11,399	12,655	28,550	20,497	26,460	5,963	29.1%
60400 Repairs	1,121	-	3,500	1,000	3,500	2,500	250.0%
60500 Road Materials	22,560	14,591	30,000	15,000	32,500	17,500	116.7%
60700 Supplies & Materials	45,946	43,137	66,600	34,100	68,760	34,660	101.6%
Total Supplies & Materials	113,941	105,134	165,728	107,247	169,360	62,113	57.9%
63005 Training	3,832	1,122	10,000	4,500	10,000	5,500	122.2%
63015 Dues & Subscriptions	6,300	6,491	6,600	6,380	6,900	520	8.2%
64100 Contractual Services	19,372	12,833	29,650	21,615	32,500	10,885	50.4%
65400 Dump Fees	5,565	5,925	8,500	4,000	9,500	5,500	137.5%
67700 Communications	2,973	2,710	2,654	2,655	2,714	59	2.2%
68001 Software Licenses\Maint	13,165	13,702	15,992	15,772	16,264	492	3.1%
69510 Sewer Improvements Prg	43,446	32,212	150,000	30,000	150,000	120,000	400.0%
Total Charges & Services	94,653	74,995	223,396	84,922	227,878	142,956	168.3%
64110 Engineering Services	26,431	63,383	-	51,789	250,000	198,211	382.7%
70030 Operating Equipment	-	44,370	35,000	32,000	17,500	(14,500)	-45.3%
70600 Storm Sewer Improvements	497,272	615,496	1,380,000	890,489	1,475,000	584,511	65.6%
Total Capital Outlays	523,703	723,249	1,415,000	974,278	1,742,500	768,222	78.9%
90630 Health Insurance	145,902	160,015	86,342	86,342	93,525	7,183	8.3%
91620 Liability Insurance	35,338	33,356	24,934	24,934	27,457	2,523	10.1%
92100 Administrative Services	344,457	361,635	380,260	380,260	408,895	28,635	7.5%
93641 Technology Replacement	2,556	1,976	1,948	1,948	2,127	179	9.2%
96600 Fleet Services	187,198	194,429	190,178	190,178	195,594	5,416	2.8%
Total Interfund Transfers	715,451	751,411	683,662	683,662	727,598	43,936	6.4%
Total Storm Sewer Fund	\$ 2,003,758	\$ 2,331,483	\$ 3,098,794	\$ 2,464,155	\$ 3,514,016	\$ 1,049,861	42.6%

City of Wheaton
Storm Sewer Fund - Administrative
Expenses
Calendar Year 2026 Budget

Fund 515 Storm Sewer Fund Org 51570010 Storm Sewer Administrative		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50010	Wages-Full Time	\$ 94,581	\$ 80,649	\$ 71,438	\$ 76,200	\$ 75,622	\$ (578)	-0.8%
50029	Wages-Full Time (Reg)	1,505	-	-	-	-	-	0.0%
50030	Wages-Part Time	2,269	2,597	2,795	2,400	2,797	397	16.5%
50100	Overtime	736	416	670	700	692	(8)	-1.1%
51060	Sick Leave Buy-Back	1,020	199	159	159	212	53	33.3%
Total Personal Services		100,111	83,861	75,062	79,459	79,323	(136)	-0.2%
51020	Uniform Allowance	2,000	-	-	-	-	-	0.0%
51100	Employer-FICA	7,385	6,114	5,671	6,079	5,944	(135)	-2.2%
51105	Employer-IMRF Pension	4,962	4,591	4,698	5,009	4,791	(218)	-4.4%
75092	IMRF Pension - GASB 68	(104,889)	83,550	-	-	-	-	0.0%
75102	Compensated Absences	(4,291)	12,977	-	-	-	-	0.0%
75112	Employer-OPEB	7,497	9,218	-	-	-	-	0.0%
Total Employee Benefits		(87,336)	116,450	10,369	11,088	10,735	(353)	-3.2%
60025	Postage	22,724	24,519	26,674	26,400	27,700	1,300	4.9%
60030	Printing	10,191	10,232	10,404	10,250	10,440	190	1.9%
60700	Supplies & Materials	205	89	1,600	1,600	1,660	60	3.8%
Total Supplies & Materials		33,120	34,840	38,678	38,250	39,800	1,550	4.1%
63005	Training	3,832	1,102	-	-	-	-	0.0%
63015	Dues & Subscriptions	-	-	400	-	400	400	100.0%
64100	Contractual Services	3,643	3,313	5,150	5,115	6,000	885	17.3%
67700	Communications	2,973	2,710	2,654	2,655	2,714	59	2.2%
Total Charges & Services		10,448	7,125	8,204	7,770	9,114	1,344	17.3%
90630	Health Insurance	12,663	12,368	8,650	8,650	9,370	720	8.3%
91620	Liability Insurance	3,981	3,995	2,533	2,533	2,781	248	9.8%
92100	Administrative Services	344,457	361,635	380,260	380,260	408,895	28,635	7.5%
93641	Technology Replacement	2,556	1,976	1,948	1,948	2,127	179	9.2%
96600	Fleet Services	28,630	29,736	29,086	29,086	29,914	828	2.8%
Total Interfund Transfers		392,287	409,710	422,477	422,477	453,087	30,610	7.2%
Total Storm Sewer Administrative		\$ 448,630	\$ 651,986	\$ 554,790	\$ 559,044	\$ 592,059	\$ 33,015	5.9%

City of Wheaton
Storm Sewer Fund - Administrative
Expenses
Calendar Year 2026 Budget

Fund	515	Storm Sewer Fund		
Org	51570010	Storm Sewer Administrative		
Account	Description	Amount	Description	Budget
50010	Wages-Full Time		Director of Public Works (12.5%) Assistant Director of Public Works (25%) Electrical Service Manager (5%) Administrative Coordinator (12.5%)	\$ 75,622
50030	Wages-Part Time		PT Administrative Assistant (12.5%)	2,797
50100	Overtime			692
51060	Sick Leave Buy-Back			212
51100	Employer-FICA			5,944
51105	Employer-IMRF Pension			4,791
60025	Postage			27,700
		100	Miscellaneous Shipping	
		27,600	Sewer Bill Postage	
60030	Printing			10,440
		10,440	Sewer Bill Printing	
60700	Supplies & Materials			1,660
		520	First Aid Supplies	
		725	Miscellaneous Supplies	
		415	Office Supplies	
63015	Dues & Subscriptions			400
64100	Contractual Services			6,000
		1,500	Irth Solutions	
		4,500	J.U.L.I.E. Participation	
67700	Communications			2,714
		98	Landline Phone	
		1,512	Mobile Data	
		1,104	Mobile Phones	
90630	Health Insurance			9,370
91620	Liability Insurance			2,781
92100	Administrative Services			408,895
93641	Technology Replacement			2,127
96600	Fleet Services			29,914
Total Storm Sewer Administrative				\$ 592,059

City of Wheaton
Storm Sewer Fund - Maintenance
Expenses
Calendar Year 2026 Budget

Fund	515	Storm Sewer Fund								
Org	51570440	Storm Sewer Maintenance								
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
			Actual	Actual	Budget	Projected	Budget	\$	%	
50029	Wages-Full Time (Reg)	\$	452,194	\$ 388,051	\$ 410,980	\$ 420,600	\$ 438,661	\$ 18,061	4.3%	
50031	Wages-Seasonal		11,312	6,272	18,000	15,000	18,500	3,500	23.3%	
50100	Overtime		17,666	23,741	27,611	19,000	27,105	8,105	42.7%	
51060	Sick Leave Buy-Back		-	1,306	1,181	1,181	1,432	251	21.3%	
Total Personal Services			481,172	419,370	457,772	455,781	485,698	29,917	6.6%	
51020	Uniform Allowance		-	2,000	4,200	4,200	4,200	-	0.0%	
51100	Employer-FICA		36,741	31,235	35,020	34,867	37,477	2,610	7.5%	
51105	Employer-IMRF Pension		25,322	23,778	28,585	28,651	29,247	596	2.1%	
Total Employee Benefits			62,063	57,013	67,805	67,718	70,924	3,206	4.7%	
60100	Tools		11,399	12,655	28,550	20,497	26,460	5,963	29.1%	
60400	Repairs		1,121	-	3,500	1,000	3,500	2,500	250.0%	
60500	Road Materials		22,560	14,591	30,000	15,000	32,500	17,500	116.7%	
60700	Supplies & Materials		45,741	43,048	65,000	32,500	67,100	34,600	106.5%	
Total Supplies & Materials			80,821	70,294	127,050	68,997	129,560	60,563	87.8%	
63005	Training		-	20	10,000	4,500	10,000	5,500	122.2%	
63015	Dues & Subscriptions		6,300	6,491	6,200	6,380	6,500	120	1.9%	
64100	Contractual Services		15,729	9,520	24,500	16,500	26,500	10,000	60.6%	
65400	Dump Fees		5,565	5,925	8,500	4,000	9,500	5,500	137.5%	
68001	Software Licenses/Maint		13,165	13,702	15,992	15,772	16,264	492	3.1%	
69510	Sewer Improvements Prg		43,446	32,212	150,000	30,000	150,000	120,000	400.0%	
Total Charges & Services			84,205	67,870	215,192	77,152	218,764	141,612	183.5%	
90630	Health Insurance		133,239	147,647	77,692	77,692	84,155	6,463	8.3%	
91620	Liability Insurance		31,357	29,361	22,401	22,401	24,676	2,275	10.2%	
96600	Fleet Services		158,568	164,693	161,092	161,092	165,680	4,588	2.8%	
Total Interfund Transfers			323,164	341,701	261,185	261,185	274,511	13,326	5.1%	
Total Storm Sewer Maintenance			\$ 1,031,425	\$ 956,248	\$ 1,129,004	\$ 930,833	\$ 1,179,457	\$ 248,624	26.7%	

City of Wheaton
Storm Sewer Fund - Maintenance
Expenses
Calendar Year 2026 Budget

Fund	515	Storm Sewer Fund			
Org	51570440	Storm Sewer Maintenance			
Account	Description	Amount	Description	Budget	
50029	Wages-Full Time (Reg)		PW Union Labor	\$ 438,661	
50031	Wages-Seasonal			18,500	
50100	Overtime			27,105	
51060	Sick Leave Buy-Back			1,432	
51020	Uniform Allowance			4,200	
		2,200	Safety Items and Rain Gear		
		2,000	Uniform Purchase		
51100	Employer-FICA			37,477	
51105	Employer-IMRF Pension			29,247	
60100	Tools			26,460	
		2,580	Construction Tools		
		880	Miscellaneous Tools		
		8,750	Saw Blades & Core Bits		
		1,750	Shovels, Picks, Sledges		
		12,500	QuickView Scanner		
60400	Repairs			3,500	
60500	Road Materials			32,500	
		9,000	Bituminous Hot Mix		
		7,000	CA-6 Aggregate		
		9,500	CA-7 Aggregate		
		7,000	Ready Mixed Concrete		
60700	Supplies & Materials			67,100	
		31,000	Basins, Frames, Lids, Rings		
		8,250	Cement & Sealing Materials		
		5,160	Landscape/Restoration Materials		
		2,050	Miscellaneous Construction Items		
		20,640	Pipe-Clay, Concrete, PVC		
63005	Training			10,000	
63015	Dues and Subscriptions		DuPage River Salt Creek Work Group	6,500	
64100	Contractual Services			26,500	
		6,500	Alarm Dialer Maintenance		
		20,000	Spoil Hauling Services		
65400	Dump Fees			9,500	
68001	Software License/Maintenance			16,264	
		7,500	Large Diameter Inspections Software		
		5,014	Lucity Software Maintenance		
		3,750	Mission Communications		
69510	Sewer Improvements Prg			150,000	
		100,000	Overland Flooding Cost-Share Program		
		50,000	Yard Flooding Improvement Reimb. Program		
90630	Health Insurance			84,155	
91620	Liability Insurance			24,676	
96600	Fleet Services			165,680	
Total Storm Sewer Maintenance				\$ 1,179,457	

City of Wheaton
Storm Sewer Fund - Capital Projects
Expenses
Calendar Year 2026 Budget

Fund	515	Storm Sewer Fund							
Org	51585000	Storm Sewer Capital Projects							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
64110	Engineering Services	\$	26,431	\$ 63,383	\$ -	\$ 51,789	\$ 250,000	\$ 198,211	382.7%
70030	Operating Equipment		-	44,370	35,000	32,000	17,500	(14,500)	-45.3%
70600	Storm Sewer Improv		497,272	615,496	1,380,000	890,489	1,475,000	584,511	65.6%
Total Capital Outlays			523,703	723,249	1,415,000	974,278	1,742,500	768,222	78.9%
Total Storm Sewer Capital Projects			\$ 523,703	\$ 723,249	\$ 1,415,000	\$ 974,278	\$ 1,742,500	\$ 768,222	78.9%

City of Wheaton
Storm Sewer Fund - Capital Projects
Expenses
Calendar Year 2026 Budget

Fund	515	Storm Sewer Fund			
Org	51585000	Storm Sewer Capital Projects			
Account	Description	Amount	Description		Budget
64110	Engineering Services			\$	250,000
		250,000	TCR Floodprone Capital Project		
70030	Operating Equipment			\$	17,500
		17,500	Asphalt Roller		
70600	Storm Sewer Improvements				1,475,000
		350,000	Alley DD Reconstruction (2025 Budget)		
		175,000	Creek Channel Outfall Maintenance		
		350,000	Glendale Floodprone Project (2025 Budget)		
		35,000	Ott Avenue Improvements		
		50,000	Pumping Station Rehabilitation Lake A		
		200,000	Road, Sewer & Water Rehab Program-Storm Sewers		
		100,000	Storm Sewer Rehabilitation Program		
		215,000	Storm Sewer Replacement Program		
Total Storm Sewer Capital Projects				\$	1,742,500

City of Wheaton

Parking Fund

Calendar Year 2026 Budget

GENERAL DESCRIPTION OF MAJOR AREAS OF RESPONSIBILITY

The Parking Fund accounts for the maintenance and enforcement of City-owned parking lots and garages for commuters, shoppers, and employees. Parking Enforcement, Maintenance, and Capital Projects for the Parking Fund are coordinated between the Police, Public Works, Facilities, and Engineering departments.

The Parking Fund consists of three separate organizations:

- **Commuter Parking** – accounts for expenditures related to commuter parking lots (lots: 6,7,8,9,10), as well as College Avenue and Downtown Metra Stations, such as enforcement, maintenance, and snow removal.
- **Downtown Parking** – accounts for expenditures related to commuter parking lots (lots: 2,3,4,5), as well as Willow Avenue and Wheaton Place garages, such as enforcement, maintenance, and snow removal.
- **Capital Projects** – accounts for capital improvement expenses, such as engineering, consulting, and construction costs related to the municipal parking lots and garages.

PERSONNEL SUMMARY

Parking Enforcement Officers report to the Police Lieutenant in the Police Department Operations Division, but their salaries are allocated to the Parking Fund.

	Full Time Equivalent				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	2.00	2.00	2.00	2.00	2.00
Total FTEs	2.00	2.00	2.00	2.00	2.00

2025 GOALS

Strategic Priority 1: Financial Stability

Goal: Review fees and assess operational cost recovery.

- **Action Item:** Analyze the Parking Fund one year after the rate adjustments were implemented and assess any further changes to the City's parking regulations.
Status: While the Parking Fund analysis has been postponed to 2026, staff reviewed parking regulations and unpaid fines in 2025 and implemented a towing policy to improve parking compliance.

Goal: Explore options for expanding parking availability for downtown employees.

- **Action Item:** Introduce and implement the Blue Dot Program, along with updates to the traffic schedule.
Status: Completed. The Blue Dot program, implemented on July 1, 2025, allows downtown businesses to purchase annual parking permits for their employees, enabling them to park in designated Blue Dot street areas beyond the posted time limits.

2026 GOALS

Strategic Priority 1: Financial Stability

Goal: Review fees and assess operational cost recovery.

- **Action Item:** Analyze the Parking Fund after the rate adjustments were implemented and assess any further changes to the City's parking regulations.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	<u>No. of Daily Parkers (annualized):</u>					
	College Ave Metra - Lot 10 (Premium)	-	18,947	19,000	27,600	27,600
	College Ave Metra - Lot 7 & Crescent St	51,059	35,296	49,000	32,350	32,500
	Downtown - Front St. & Liberty Dr (Premium)	4,589	10,546	9,000	13,900	13,900
	Downtown Wheaton Metra - Lot 9; Carlton Ave; Liberty Dr	7,191	8,542	18,000	9,400	9,500
	Wheaton Place Garage - 4th Floor	N/A	N/A	N/A	6,500	6,500
	<u>No. of Leased Parking Permits (annualized):</u>					
	Blue Dot	N/A	N/A	N/A	500	500
	College Ave	790	684	650	580	580
	LOT 1: Wheaton Place Garage	1,018	940	920	856	860
	LOT 3: North side of Liberty between Cross & Main	220	224	224	224	224
	LOT 4: North side of Liberty between Main & Hale	88	88	88	88	88
	LOT 5: North Side of Liberty between Hale & Wheaton	101	97	92	115	115
	LOT 9: Carlton Ave & Liberty Dr. (West side)	761	605	600	539	550
	Willow Avenue Garage	1,559	1,564	1,564	1,564	1,564

N/A – Not Available

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Responsive & Efficient Services	<u>Parking Citations:</u>					
	No. of Citations issued	6,458	6,545	6,500	8,000	8,000
	No. of Citations voided	261	276	250	270	270
	No. of Citations paid	4,169	4,084	4,500	4,550	4,600
	No. of Warnings issued	6,861	6,859	6,500	6,250	6,250

EXPENDITURES BY CATEGORY

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
<u>Expenditures</u>				
Personal Services	\$ 118,504	\$ 124,777	\$ 125,750	\$ 131,186
Employee Benefits	33,909	18,355	18,494	18,950
Supplies & Materials	85,799	43,450	72,100	44,150
Charges & Services	194,594	265,977	210,027	289,400
Capital Outlays	15,340	250,000	10,000	420,000
Interfund Transfers	333,419	332,427	332,427	365,336
Total Expenditures	\$ 781,565	\$ 1,034,986	\$ 768,798	\$ 1,269,022

**City of Wheaton
Parking Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj \$ %	
Beginning Fund Balance	\$ 998,072	\$ 1,032,560	\$ 1,184,108	\$ 1,184,108	\$ 1,707,940		
<u>Revenues</u>							
Charges for Services	\$ 429,759	\$ 645,105	\$ 619,700	\$ 697,745	\$ 713,200	\$ 15,455	2.2%
Fines & Forfeits	110,897	108,654	110,000	146,000	141,000	(5,000)	-3.4%
Investment Income	54,069	16,641	35,000	35,000	35,000	-	0.0%
Miscellaneous	40,077	12,105	250,000	260,000	10,000	(250,000)	-96.2%
Interfund Transfers In	65,384	150,608	150,000	153,885	87,500	(66,385)	-43.1%
Total Revenues	\$ 700,186	\$ 933,113	\$ 1,164,700	\$ 1,292,630	\$ 986,700	\$ (305,930)	-23.7%
<u>Expenses</u>							
Personal Services	\$ 114,399	\$ 118,504	\$ 124,777	\$ 125,750	\$ 131,186	\$ 5,436	4.3%
Employee Benefits	(9,169)	33,909	18,355	18,494	18,950	456	2.5%
Supplies & Materials	39,604	85,799	43,450	72,100	44,150	(27,950)	-38.8%
Charges & Services	190,574	194,594	265,977	210,027	289,400	79,373	37.8%
Interfund Transfers Out	305,284	333,419	332,427	332,427	365,336	32,909	9.9%
Total Operating	640,692	766,225	784,986	758,798	849,022	90,224	11.9%
Capital Outlays	25,006	15,340	250,000	10,000	420,000	410,000	4100.0%
Total Expenses	\$ 665,698	\$ 781,565	\$ 1,034,986	\$ 768,798	\$ 1,269,022	\$ 500,224	65.1%
Revenues Over/ (Under) Expenses	\$ 34,488	\$ 151,548	\$ 129,714	\$ 523,832	\$ (282,322)		
Ending Fund Balance	\$ 1,032,560	\$ 1,184,108	\$ 1,313,822	\$ 1,707,940	\$ 1,425,618		

**City of Wheaton
Parking Fund
Revenues
Calendar Year 2026 Budget**

Fund	520	Parking Fund							
Org	52000000	Parking Fund Revenues							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj	
			Actual	Actual	Budget	Projected	Budget	\$	%
43131		Permits-Wheaton Place Garage	\$ 78,497	\$ 113,944	\$ 110,000	\$ 101,000	\$ 101,800	\$ 800	0.8%
43133		Permits-Lot 3	13,360	22,341	21,000	22,500	22,400	(100)	-0.4%
43134		Permits-Lot 4	4,498	4,647	4,500	4,800	5,000	200	4.2%
43135		Permits-Lot 5	5,548	9,427	8,300	10,400	10,100	(300)	-2.9%
43139		Permits-Lot 9	45,483	61,889	62,000	61,000	61,600	600	1.0%
43150		Permits-Willow Garage	117,352	188,062	183,000	189,000	189,000	-	0.0%
43151		Permits-College Ave	51,285	70,117	71,000	69,500	69,500	-	0.0%
43155		Permits-Blue Dot	-	-	-	12,745	25,000	12,255	96.2%
43160		Daily Fees-Lot 9, Carlton, Liberty	10,679	15,890	13,500	18,600	18,600	-	0.0%
43161		Daily Fees-Lot 10	74,031	75,869	66,000	83,000	83,000	-	0.0%
43162		Daily Fees-Wheaton Place Garage	7,697	7,237	6,900	17,000	18,000	1,000	5.9%
43163		Premium Daily Fees-Front, Liberty	8,207	27,028	23,000	38,400	38,400	-	0.0%
43164		Daily Fees-Lot 7, Crescent	-	42,455	45,000	63,800	64,800	1,000	1.6%
43180		Meter Fees	13,122	6,199	5,500	5,500	5,500	-	0.0%
43310		Police Services	-	-	-	500	500	-	0.0%
Total Charges for Services			429,759	645,105	619,700	697,745	713,200	15,455	2.2%
45200		Parking Fines	110,897	108,654	110,000	146,000	141,000	(5,000)	-3.4%
Total Fines and Forfeits			110,897	108,654	110,000	146,000	141,000	(5,000)	-3.4%
46000		Interest Income-Investments	54,069	16,641	35,000	35,000	35,000	-	0.0%
Total Investment Income			54,069	16,641	35,000	35,000	35,000	-	0.0%
47000		Miscellaneous Revenues	40,077	12,105	250,000	260,000	10,000	(250,000)	-96.2%
Total Miscellaneous			40,077	12,105	250,000	260,000	10,000	(250,000)	-96.2%
87100		Transfer In-General Fund	48,584	150,608	150,000	150,000	-	(150,000)	-100.0%
87258		Transfer In-SSA #9 Fund	-	-	-	-	87,500	87,500	100.0%
87620		Transfer In-Liability Ins Fund	11,200	-	-	986	-	(986)	-100.0%
87630		Transfer In-Health Ins Fund	5,600	-	-	2,899	-	(2,899)	-100.0%
Total Interfund Transfers			65,384	150,608	150,000	153,885	87,500	(66,385)	-43.1%
Total Parking Fund Revenues			\$ 700,186	\$ 933,113	\$ 1,164,700	\$ 1,292,630	\$ 986,700	\$ (305,930)	-23.7%

City of Wheaton
Parking Fund
Expenses
Calendar Year 2026 Budget

The following data is a combined summary of the Parking Fund Divisions: Commuter Parking, Downtown Parking, and Capital Projects.

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj	
						\$	%
50028 Wages-Full Time (Supp)	\$ 111,412	\$ 118,484	\$ 122,777	\$ 123,750	\$ 129,186	\$ 5,436	4.4%
50029 Wages-Full Time (Reg)	2,204	-	-	-	-	-	0.0%
50100 Overtime Wages	783	20	2,000	2,000	2,000	-	0.0%
Total Personal Services	114,399	118,504	124,777	125,750	131,186	5,436	4.3%
51020 Uniform Allowance	275	218	700	700	700	-	0.0%
51100 Employer-FICA	7,956	8,365	9,545	9,620	10,037	417	4.3%
51105 Employer-IMRF Pension	5,548	6,479	8,110	8,174	8,213	39	0.5%
75092 IMRF Pension - GASB 68	(24,603)	16,505	-	-	-	-	0.0%
75102 Compensated Absences	(45)	252	-	-	-	-	0.0%
75112 Employer-OPEB	1,700	2,090	-	-	-	-	0.0%
Total Employee Benefits	(9,169)	33,909	18,355	18,494	18,950	456	2.5%
60030 Printing	5,050	4,908	5,500	7,300	6,200	(1,100)	-15.1%
60400 Repairs	28,728	75,316	24,650	38,000	24,650	(13,350)	-35.1%
60700 Supplies & Materials	5,826	5,575	13,300	26,800	13,300	(13,500)	-50.4%
Total Supplies & Materials	39,604	85,799	43,450	72,100	44,150	(27,950)	-38.8%
64100 Contractual Services	96,200	88,226	99,600	120,500	93,570	(26,930)	-22.3%
64120 Cleaning Services	-	-	-	-	53,288	53,288	100.0%
64125 Snow Removal Services	51,512	68,268	120,000	43,000	92,200	49,200	114.4%
67700 Communications	1,624	1,682	1,707	1,707	1,662	(45)	-2.6%
67705 Utilities-Gas	1,677	1,528	3,000	2,100	3,000	900	42.9%
67706 Utilities-Electric	19,279	19,608	19,950	21,000	23,000	2,000	9.5%
67707 Utilities-Sanitary	-	-	-	-	960	960	100.0%
68001 Software Licenses\Maint	20,282	15,282	21,720	21,720	21,720	-	0.0%
Total Charges & Services	190,574	194,594	265,977	210,027	289,400	79,373	37.8%
64110 Engineering Services	-	-	-	-	25,000	25,000	100.0%
70400 Parking Improvements	25,006	15,340	250,000	10,000	395,000	385,000	3850.0%
Total Capital Outlays	25,006	15,340	250,000	10,000	420,000	410,000	4100.0%
90630 Health Insurance	32,558	30,920	31,454	31,454	34,070	2,616	8.3%
91620 Liability Insurance	9,448	9,260	8,264	8,264	9,072	808	9.8%
92100 Administrative Services	251,422	266,542	271,952	271,952	289,122	17,170	6.3%
93641 Tech Replacement	540	525	577	577	642	65	11.3%
94640 Capital Equip Repl	596	1,698	1,710	1,710	1,722	12	0.7%
96600 Fleet Services	10,720	24,474	18,470	18,470	30,708	12,238	66.3%
Total Interfund Transfers	305,284	333,419	332,427	332,427	365,336	32,909	9.9%
Total Parking Fund	\$ 665,698	\$ 781,565	\$ 1,034,986	\$ 768,798	\$ 1,269,022	\$ 500,224	65.1%

City of Wheaton
Parking Fund - Commuter Parking
Expenses
Calendar Year 2026 Budget

Fund	520	Parking Fund													
Org	52030000	Commuter Parking													
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj							
			Actual	Actual	Budget	Projected	Budget	\$	%						
50028	Wages-Full Time (Supp)	\$	51,194	\$	54,798	\$	57,898	\$	58,350	\$	62,142	\$	3,792	6.5%	
50029	Wages-Full Time (Reg)		1,056		-		-		-		-		-	0.0%	
50100	Overtime		783		20		1,000		1,000		1,000		-	0.0%	
Total Personal Services			53,033		54,818		58,898		59,350		63,142		3,792	6.4%	
51020	Uniform Allowance		178		83		350		350		350		-	0.0%	
51100	Employer-FICA		3,937		4,069		4,506		4,540		4,831		291	6.4%	
51105	Employer-IMRF Pension		2,721		3,152		3,828		3,858		3,953		95	2.5%	
75092	IMRF Pension - GASB 68		(24,603)		16,505		-		-		-		-	0.0%	
75102	Compensated Absences		(45)		252		-		-		-		-	0.0%	
75112	Employer-OPEB		1,700		2,090		-		-		-		-	0.0%	
Total Employee Benefits			(16,112)		26,151		8,684		8,748		9,134		386	4.4%	
60030	Printing		5,050		4,908		5,500		2,000		2,000		-	0.0%	
60400	Repairs		17,098		10,169		9,650		13,000		9,650		(3,350)	-25.8%	
60700	Supplies & Materials		3,363		1,682		6,800		6,800		6,800		-	0.0%	
Total Supplies & Materials			25,511		16,759		21,950		21,800		18,450		(3,350)	-15.4%	
64100	Contractual Services		72,944		69,444		78,650		89,500		58,830		(30,670)	-34.3%	
64120	Cleaning Services		-		-		-		-		22,200		22,200	100.0%	
64125	Snow Removal Services		20,286		29,194		55,000		18,000		41,200		23,200	128.9%	
67700	Communications		1,002		1,003		1,002		1,002		1,002		-	0.0%	
67705	Utilities-Gas		1,677		1,528		3,000		2,100		3,000		900	42.9%	
67707	Utilities-Sanitary		-		-		-		-		960		960	100.0%	
68001	Software Licenses\Maint.		20,282		15,282		21,720		21,720		21,720		-	0.0%	
Total Charges & Services			116,191		116,451		159,372		132,322		148,912		16,590	12.5%	
90630	Health Insurance		16,279		15,460		15,727		15,727		17,035		1,308	8.3%	
91620	Liability Insurance		4,724		4,630		4,132		4,132		4,536		404	9.8%	
92100	Administrative Services		125,711		133,271		135,976		135,976		144,561		8,585	6.3%	
93641	Tech Replacement		-		-		-		-		321		321	100.0%	
94640	Capital Equip Repl.		352		849		855		855		861		6	0.7%	
96600	Fleet Services		8,924		19,360		14,591		14,591		24,259		9,668	66.3%	
Total Interfund Transfers			155,990		173,570		171,281		171,281		191,573		20,292	11.8%	
Total Commuter Parking			\$	334,613	\$	387,749	\$	420,185	\$	393,501	\$	431,211	\$	37,710	9.6%

For Calendar Year 2024, Parking Fund organizations: Parking Support & Enforcement (52060210), Parking Maintenance Out of CBD (52070158), and Metra Train Stations (52055062) were combined into one new organization - **Commuter Parking** (52030000)

City of Wheaton
Parking Fund - Commuter Parking
Expenses
Calendar Year 2026 Budget

Fund	520	Parking Fund			
Org	52030000	Commuter Parking			
Account	Description	Amount	Description	Budget	
50028	Wages-Full Time (Supp)		Parking Enforcement Officer	\$ 62,142	
50100	Overtime			1,000	
51020	Uniform Allowance			350	
51100	Employer-FICA			4,831	
51105	Employer-IMRF Pension			3,953	
60030	Printing		Parking Permits - College Ave. & Lot# 9	2,000	
60400	Repairs			9,650	
		1,000	Electrical		
		650	Fire Alarm		
		3,000	HVAC-College Ave		
		4,000	HVAC-Downtown		
		1,000	Plumbing		
60700	Supplies & Materials			6,800	
		450	Electrical Parts/Supplies		
		350	Filters-Heating/Air		
		2,000	Janitorial Supplies-College Ave. Station		
		2,000	Janitorial Supplies-Downtown Station		
		2,000	Parking Kiosk Supplies		
64100	Contractual Services			58,830	
		200	Backflow Preventor Test-College Ave. Station		
		150	Backflow Preventor Test-Downtown Station		
		1,190	Fire Alarm Test-College Ave. Station		
		1,000	Fire Alarm Test-Downtown Station		
		200	Fire Extinguishers Maintenance		
		750	HVAC Maintenance		
		2,700	Landscape Maintenance-College Ave. Station		
		25,200	Passport App Service Fee		
		18,000	Passport Parking Tickets Fee		
		600	PEO Uniform Cleaning		
		840	Pest Control		
		8,000	Union Pacific Railroad Agreement-Land Lease		
64120	Cleaning Services			22,200	
		11,100	Cleaning Service-College Ave. Station		
		11,100	Cleaning Service-Downtown Station		
64125	Snow Removal Services			41,200	
		10,000	Lots: 6,7,8,9		
		18,000	Snow Removal Service-College Ave. Station		
		13,200	Snow Removal Service-Downtown Station		
67700	Communications		Mobile Phones	1,002	
67705	Utilities-Gas			3,000	
67707	Utilities-Sanitary		Wheaton Sanitary Service	960	

City of Wheaton

Parking Fund - Commuter Parking

Expenses

Calendar Year 2026 Budget

Fund	520	Parking Fund			
Org	52030000	Commuter Parking			
Account	Description	Amount	Description		Budget
68001	Software Licenses\Maint.				21,720
		5,760	Maintenance Contract for (6) Cale Terminals		
		960	Passport Annual Software Support		
		5,000	Passport Licensing Fees		
		10,000	Passport Maintenance Fees		
90630	Health Insurance				17,035
91620	Liability Insurance				4,536
92100	Administrative Services				144,561
93641	Tech Replacement				321
94640	Capital Equip Replacement				861
96600	Fleet Services				24,259
Total Commuter Parking					\$ 431,211

City of Wheaton
Parking Fund - Downtown Parking
Expenses
Calendar Year 2026 Budget

Fund	520	Parking Fund													
Org	52040000	Downtown Parking													
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj							
			Actual	Actual	Budget	Projected	Budget	\$	%						
50028	Wages-Full Time (Supp)	\$	60,218	\$	63,686	\$	64,879	\$	65,400	\$	67,044	\$	1,644	2.5%	
50029	Wages-Full Time (Reg)		1,148		-		-		-		-		-	0.0%	
50100	Overtime		-		-		1,000		1,000		1,000		-	0.0%	
Total Personal Services			61,366		63,686		65,879		66,400		68,044		1,644	2.5%	
51020	Uniform Allowance		97		135		350		350		350		-	0.0%	
51100	Employer-FICA		4,019		4,296		5,039		5,080		5,206		126	2.5%	
51105	Employer-IMRF Pension		2,827		3,327		4,282		4,316		4,260		(56)	-1.3%	
Total Employee Benefits			6,943		7,758		9,671		9,746		9,816		70	0.7%	
60030	Printing		-		-		-		5,300		4,200		(1,100)	-20.8%	
60400	Repairs		11,630		65,147		15,000		25,000		15,000		(10,000)	-40.0%	
60700	Supplies and Materials		2,463		3,893		6,500		20,000		6,500		(13,500)	-67.5%	
Total Supplies & Materials			14,093		69,040		21,500		50,300		25,700		(24,600)	-48.9%	
64100	Contractual Services		23,256		18,782		20,950		31,000		34,740		3,740	12.1%	
64120	Cleaning Services		-		-		-		-		31,088		31,088	100.0%	
64125	Snow Removal Services		31,226		39,074		65,000		25,000		51,000		26,000	104.0%	
67700	Communications		622		679		705		705		660		(45)	-6.4%	
67706	Utilities-Electric		19,279		19,608		19,950		21,000		23,000		2,000	9.5%	
Total Charges & Services			74,383		78,143		106,605		77,705		140,488		62,783	80.8%	
90630	Health Insurance		16,279		15,460		15,727		15,727		17,035		1,308	8.3%	
91620	Liability Insurance		4,724		4,630		4,132		4,132		4,536		404	9.8%	
92100	Administrative Services		125,711		133,271		135,976		135,976		144,561		8,585	6.3%	
93641	Tech Replacement		540		525		577		577		321		(256)	-44.4%	
94640	Capital Equip Repl.		244		849		855		855		861		6	0.7%	
96600	Fleet Services		1,796		5,114		3,879		3,879		6,449		2,570	66.3%	
Total Interfund Transfers			149,294		159,849		161,146		161,146		173,763		12,617	7.8%	
Total Downtown Parking			\$	306,079	\$	378,476	\$	364,801	\$	365,297	\$	417,811	\$	52,514	14.4%

For Calendar Year 2024, Parking Fund organizations: Parking CBD Enforcement (52060220), Parking Maintenance CBD (52070159), and Parking Garages (52055064) were combined into one new organization - **Downtown Parking** (52040000)

City of Wheaton
Parking Fund - Downtown Parking
Expenses
Calendar Year 2026 Budget

Fund	520	Parking Fund			
Org	52040000	Downtown Parking			
Account	Description	Amount	Description	Budget	
50028	Wages-Full Time (Supp)			\$ 67,044	
50100	Overtime			1,000	
51020	Uniform Allowance			350	
51100	Employer-FICA			5,206	
51105	Employer-IMRF Pension			4,260	
60030	Printing			4,200	
		1,120	Parking Permits - Blue Dot		
		740	Parking Permits - Downtown Lots		
		2,340	Parking Permits - Garages		
60400	Repairs			15,000	
60700	Supplies and Materials			6,500	
64100	Contractual Services			34,740	
		2,200	ComEd Lot 4 Lease		
		2,000	Elevator Maint. & Inspection-Wheaton Place Garage		
		2,500	Elevator Maint. & Inspection-Willow Ave. Garage		
		1,000	Fire Extinguishers Maintenance		
		1,620	Fire Protection/Maint.-Wheaton Place Garage		
		1,620	Fire Protection/Maint.-Willow Ave Garage		
		1,000	Landscape Maintenance-Willow Garage		
		3,600	Passport App Service Fee - Wheaton Pl. Garage 4th Floor		
		18,000	Passport Parking Tickets Fee		
		600	PEO Uniform Cleaning		
		600	Pest Control		
64120	Cleaning Services			31,088	
		14,844	Cleaning Service - Wheaton Place Garage		
		14,844	Cleaning Service - Willow Ave. Garage		
		700	Windows Cleaning - Wheaton Place Garage		
		700	Windows Cleaning - Willow Ave. Garage		
64125	Snow Removal Services			51,000	
		10,000	Lots: 2,3,4,5		
		20,500	Snow Removal-Willow Ave Garage		
		20,500	Snow Removal-Wheaton Place Garage		
67700	Communications			660	
		150	Landline Phones		
		510	Mobile Phones		
67706	Utilities-Electric			23,000	
		23,000	Willow Ave. & Wheaton Place Parking Garages		
90630	Health Insurance			17,035	
91620	Liability Insurance			4,536	
92100	Administrative Services			144,561	
93641	Tech Replacement			321	
94640	Capital Equip Replacement			861	
96600	Fleet Services			6,449	
Total Downtown Parking				\$ 417,811	

City of Wheaton
Parking Fund - Capital Projects
Expenses
Calendar Year 2026 Budget

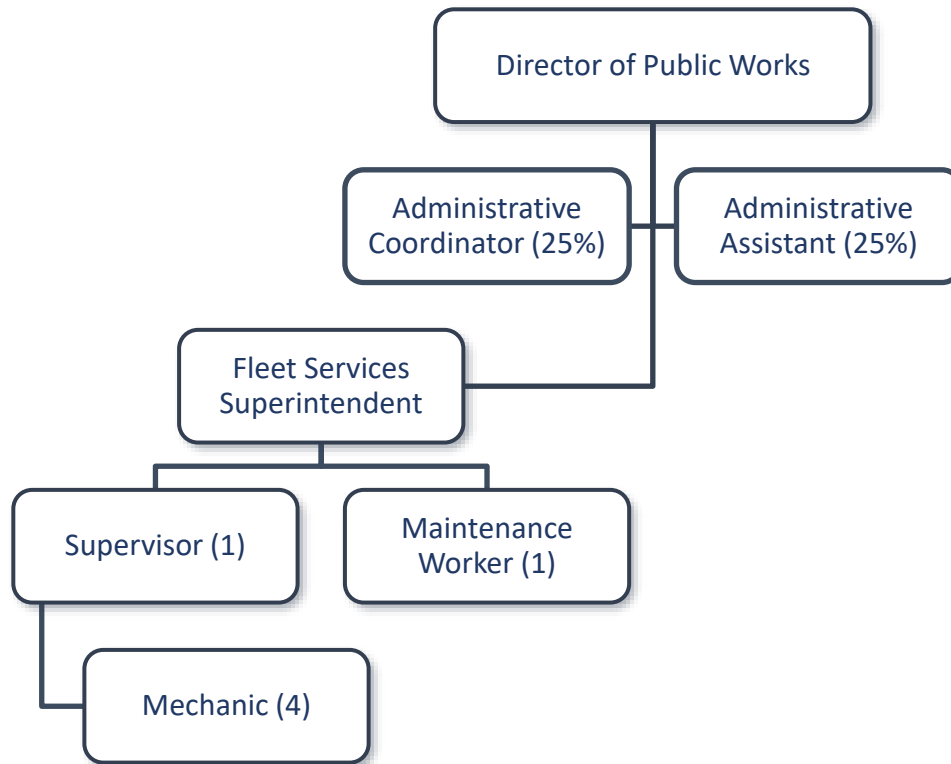
Fund	520	Parking Fund							
Org	52085000	Parking Capital Projects							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj	
			Actual	Actual	Budget	Projected	Budget	\$	%
64110	Engineering Services		\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	0.0%
70400	Parking Improvements		25,006	15,340	250,000	10,000	395,000	385,000	3850.0%
Total Capital Outlays			25,006	15,340	250,000	10,000	420,000	410,000	4100.0%
Total Parking Capital Projects			\$ 25,006	\$ 15,340	\$ 250,000	\$ 10,000	\$ 420,000	\$ 410,000	4100.0%

City of Wheaton
Parking Fund - Capital Projects
Expenses
Calendar Year 2026 Budget

Fund	520	Parking Fund			
Org	52085000	Parking Capital Projects			
Account	Description	Amount	Description		Budget
64110	Engineering Services				\$ 25,000
		25,000	Parking Garages - 5-Year Repairs		
70400	Parking Improvements				\$ 395,000
		22,000	College Ave. Train Station - Gate Replacement		
		150,000	College Ave. Train Station - Roof Replacement		
		150,000	Downtown Train Station - Concrete Replacement (2025 Budget)		
		23,000	City Parking Lots #3,4,5,10 - Sealcoating (2025 Budget)		
		25,000	Willow Ave. Garage - Sealant Replacement (2025 Budget)		
		25,000	Willow Ave. Garage - Stairwell Coating		
Total Parking Capital Projects					\$ 420,000

City of Wheaton
Public Works – Fleet Services Fund
Calendar Year 2026 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	<u>Full Time Equivalent</u>		2025 Budget	2025 Projected	2026 Budget
	2023 Actual	2024 Actual			
Full-Time Employees	7.25	7.25	7.25	7.25	7.25
Part-Time Employees	0.13	0.13	0.13	0.13	0.13
Total FTEs	7.38	7.38	7.38	7.38	7.38

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Fleet Services Division operates under the direction of the Director of Public Works and is charged with providing repair and maintenance functions for all city-owned vehicles and pieces of equipment. The Fleet Division is also responsible for forecasting, acquiring, and replacing City vehicles and equipment on a basis that is beneficial to all City departments. A central parts and supplies inventory is maintained and managed by Fleet personnel, which includes the City's fueling facility based at Public Works. The City's motor pool is administered by Fleet Services, as well as the maintenance and repair of the City's standby generators. In 2020, the Fleet Division was assigned a greater role of responsibility in developing a facility standby generator replacement schedule, capital replacement project management of those assets, and overall responsibility for the ancillary generator equipment that had been shared by multiple City departments in the past.

2025 GOALS

Strategic Priority 1: Financial Stability

- **Goal:** Reduce costs where possible through extending the service life of vehicles and equipment.
Status: All vehicles and equipment that were replaced met or exceeded replacement standards. The average lifespan was increased by 6.2 years for each unit replaced in 2025.

- **Goal:** Maintain Illinois Department of Transportation certification and continue to perform vehicle safety inspections in-house to save staff time and reduce inspection costs.
Status: Four staff members maintained certifications. The City's certification was renewed for another one-year term.
- **Goal:** Evaluate the chargeback formula for vehicle replacement funding.
Status: Staff from various city departments involved in the chargeback calculations met during 2025 and are in the process of determining how to improve the chargeback process.

Strategic Priority 2: Enhanced Infrastructure

- **Goal:** Manage the construction of a new fueling facility at Public Works.
Status: The new fueling facility is on target to be completed in 2025.
- **Goal:** If grant funding becomes available, manage a site study for electric vehicle charging stations.
Status: Grant funding was not available, and the project did not move forward.
- **Goal:** Manage the replacement of Generator 2 at the Police Department.
Status: The Generator 2 replacement project is on schedule to be completed in 2026.

Strategic Priority 3: Responsive and Efficient Services

- **Goal:** Provide safe, reliable, and efficient transportation and equipment for City personnel and operations.
Status: Fleet staff worked to ensure city vehicles and equipment were safe, reliable, and efficient.
- **Goal:** Manage compliance with NFPA 1911-1914 standards for Fire Pumpers. Comply with Illinois Department of Transportation safety inspection requirements, aerial equipment testing, and certification.
Status: All applicable requirements were met during 2025.

Strategic Priority 5: Environmental Sustainability

- **Goal:** Purchase vehicles and equipment with continued emphasis on fuel savings and environmental impact.
Status: The most fuel-efficient and environmentally responsible vehicles available were purchased during 2025.
- **Goal:** Comply with Illinois EPA emissions inspections and State Fire Marshal fuel dispensing and storage requirements and regulations for two locations. Properly dispose of shop waste.
Status: City vehicles and fuel storage/ dispensing locations were compliant with applicable regulations.

2026 GOALS

Strategic Priority 1: Financial Stability

- **Goal:** Reduce costs where possible through extending the service life of vehicles and equipment.
- **Goal:** Maintain Illinois Department of Transportation certification and continue to perform vehicle safety inspections in-house to save staff time and reduce inspection costs.

Strategic Priority 2: Enhanced Infrastructure

- **Goal:** Manage the replacement of Generator 2 at the Police Department.
- **Goal:** Manage the replacement of Generator 3 at Fire Station 38.

Strategic Priority 3: Responsive and Efficient Services

- **Goal:** Provide safe, reliable, and efficient transportation and equipment for City personnel and operations.
- **Goal:** Manage compliance with NFPA 1911-1914 standards for Fire Pumpers. Comply with Illinois Department of Transportation safety inspection requirements, aerial equipment testing, and certification.

Strategic Priority 5: Environmental Sustainability

- **Goal:** Purchase vehicles and equipment with continued emphasis on fuel savings and environmental impact.
- **Goal:** Comply with Illinois EPA emissions inspections and State Fire Marshal fuel dispensing and storage requirements and regulations for two locations. Properly dispose of shop waste.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Financial Stability and Environmental Sustainability	<u>Reduce Fuel Consumption:</u>					
	Gallons of Gasoline Used	75,914	74,995	75,000	69,852	67,000
	Gallons of Diesel Used	44,678	44,239	44,000	41,640	39,000
	Fleet Miles Per Gallon Gasoline / Hours Per Gallon Diesel	10.22 / .52	10.49 / .47	10.33 / .55	10.57 / .50	10.75 / .55
Responsive & Efficient Services	<u>Provide Safe & Reliable Vehicles and Equipment for City Operations:</u>					
	Replace Vehicles According to Replacement Schedule	50%	50%	100%	100%	100%
	<u>Provide Efficient Repair and Maintenance Operations:</u>					
	No. of Repair Requests Completed within Two Days	40%	40%	45%	40%	45%

Workload Measures

Strategic Goal	Measures	2023 Actual	2024 Actual	2025 Target	2025 Projected	2026 Target
Financial Stability and Environmental Sustainability	<u>Purchase Fuel Efficient Vehicles:</u>					
	No. of Hybrid Vehicles Added to City Fleet Resulting in Fuel Cost Savings and Reduced Exhaust Emissions (Total No. of Hybrid Vehicles in Fleet)	0 (18)	2 (20)	5 (31)	9 (29)	1 (30)
	No. of Vehicles Reduced in Size/ Weight Resulting in Fuel Cost Savings and Reduced Exhaust Emissions	1	1	1	2	1
Responsive & Efficient Services	<u>Repair, Maintain and Replace City Vehicles:</u>					
	No. of Repair Requests Received	898	926	900	900	900
	No. of Repair Orders Completed	1,674	1,852	1,800	1,800	1,800
	No. of Preventative Maintenance Repair Orders Completed	729	578	700	600	600
	No. of Vehicles Purchased	21	21	24	29	22
	<u>Repair Operations Productivity Rate:</u>					
	Maintain Equal or Better than 85% Industry Standard	87%	85%	85%	86%	86%

EXPENDITURES BY CATEGORY

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Expenditures				
Personal Services	\$ 678,396	\$ 691,135	\$ 722,008	\$ 731,174
Employee Benefits	203,705	102,412	106,833	106,717
Supplies & Materials	722,788	786,100	748,100	761,800
Charges & Services	131,827	161,720	160,397	161,095
Capital Outlays	3,209,907	4,605,712	2,545,467	2,971,215
Interfund Transfers	344,890	289,512	289,512	309,269
Total Expenditures	\$ 5,291,513	\$ 6,636,591	\$ 4,572,317	\$ 5,041,270

**City of Wheaton
Fleet Services Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 7,730,615	\$ 8,617,047	\$ 8,265,011	\$ 8,265,011	\$ 8,935,173		
<u>Revenues</u>							
Fines & Forfeits	\$ 151	\$ 207	\$ 300	\$ 200	\$ 200	\$ -	0.0%
Intergovernmental	-	1,518	-	-	-	-	0.0%
Investment Income	438,559	326,323	150,000	300,000	300,000	-	0.0%
Miscellaneous	293,859	328,983	190,000	280,000	280,000	-	0.0%
Interfund Transfers In	3,923,906	4,282,446	4,648,065	4,662,279	4,843,152	180,873	3.9%
Total Revenues	\$ 4,656,475	\$ 4,939,477	\$ 4,988,365	\$ 5,242,479	\$ 5,423,352	\$ 180,873	3.5%
<u>Expenses</u>							
Personal Services	\$ 631,524	\$ 678,396	\$ 691,135	\$ 722,008	\$ 731,174	\$ 9,166	1.3%
Employee Benefits	(8,779)	203,705	102,412	106,833	106,717	(116)	-0.1%
Supplies & Materials	767,627	722,788	786,100	748,100	761,800	13,700	1.8%
Charges & Services	139,324	131,827	161,720	160,397	161,095	698	0.4%
Interfund Transfers Out	320,311	344,890	289,512	289,512	309,269	19,757	6.8%
Total Operating	1,850,007	2,081,606	2,030,879	2,026,850	2,070,055	43,205	2.1%
Capital Outlays	1,920,036	3,209,907	4,605,712	2,545,467	2,971,215	425,748	16.7%
Total Expenses	\$ 3,770,043	\$ 5,291,513	\$ 6,636,591	\$ 4,572,317	\$ 5,041,270	\$ 468,953	10.3%
Revenues Over/ (Under) Expenses	\$ 886,432	\$ (352,036)	\$ (1,648,226)	\$ 670,162	\$ 382,082		
Ending Fund Balance	\$ 8,617,047	\$ 8,265,011	\$ 6,616,785	\$ 8,935,173	\$ 9,317,255		

City of Wheaton
Fleet Services Fund
Revenues
Calendar Year 2026 Budget

Fund	600	Fleet Services Fund							
Org	60007000	Fleet Services Revenues							
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
40800	Grant Revenue	\$ -	\$ 1,518	\$ -	\$ -	\$ -	\$ -	0.0%	
	Total Intergovernmental	-	1,518	-	-	-	-	0.0%	
45095	Police-Court Supervision Fines	\$ 151	\$ 207	\$ 300	\$ 200	\$ 200	\$ -	0.0%	
	Total Fines & Forfeits	151	207	300	200	200	-	0.0%	
46000	Interest Income-Investments	438,559	326,323	150,000	300,000	300,000	-	0.0%	
	Total Investment Income	438,559	326,323	150,000	300,000	300,000	-	0.0%	
47000	Miscellaneous Revenues	84,759	82,002	90,000	80,000	80,000	-	0.0%	
47300	Sale of City Assets	209,100	246,981	100,000	200,000	200,000	-	0.0%	
	Total Miscellaneous	293,859	328,983	190,000	280,000	280,000	-	0.0%	
86000	Contributions from Other Funds	3,858,306	4,282,446	4,648,065	4,648,065	4,843,152	195,087	4.2%	
87620	Trans In-Liability Ins Fund	39,200	-	-	3,651	-	(3,651)	-100.0%	
87630	Trans In-Health Ins Fund	26,400	-	-	10,563	-	(10,563)	-100.0%	
	Total Interfund Transfers	3,923,906	4,282,446	4,648,065	4,662,279	4,843,152	180,873	3.9%	
Total Fleet Services Revenues		\$ 4,656,475	\$ 4,939,477	\$ 4,988,365	\$ 5,242,479	\$ 5,423,352	\$ 180,873	3.5%	

**City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2026 Budget**

Fund 600 Fleet Services Fund
Org 60070647 Fleet Services Expenses

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50010	Wages-Full Time	\$ 132,317	\$ 141,026	\$ 145,414	\$ 145,500	\$ 152,377	\$ 6,877	4.7%
50029	Wages-Full Time (Reg)	485,377	524,544	530,986	561,800	564,524	2,724	0.5%
50030	Wages-Part Time	4,537	5,194	5,591	4,800	5,593	793	16.5%
50031	Wages-Seasonal	-	-	-	-	-	-	0.0%
50100	Overtime	7,644	6,553	7,336	8,100	7,507	(593)	-7.3%
51060	Sick Leave Buy-Back	1,649	1,079	1,808	1,808	1,173	(635)	-35.1%
	Total Personal Services	631,524	678,396	691,135	722,008	731,174	9,166	1.3%
51020	Uniform Allowance	5,074	3,879	4,980	4,980	4,980	-	0.0%
51100	Employer-FICA	47,811	49,789	52,872	55,234	56,316	1,082	2.0%
51105	Employer-IMRF Pension	45,180	38,450	44,560	46,619	45,421	(1,198)	-2.6%
75092	IMRF Pension - GASB 68	(124,571)	83,569	-	-	-	-	0.0%
75102	Compensated Absences	17,727	28,018	-	-	-	-	0.0%
	Total Employee Benefits	(8,779)	203,705	102,412	106,833	106,717	(116)	-0.1%
60025	Postage	110	29	100	100	100	-	0.0%
60100	Tools	10,396	3,503	6,000	6,000	6,000	-	0.0%
60700	Supplies & Materials	29,203	28,376	30,000	32,000	30,000	(2,000)	-6.3%
61000	Fuel, Lubricants, Antifreeze	462,690	421,676	475,000	425,000	450,700	25,700	6.0%
61005	Tires-Repairs & Replacements	37,484	41,736	45,000	40,000	45,000	5,000	12.5%
61010	R&M Parts-Vehicles & Equip.	227,744	227,468	230,000	245,000	230,000	(15,000)	-6.1%
	Total Supplies & Materials	767,627	722,788	786,100	748,100	761,800	13,700	1.8%
63005	Training	3,932	2,570	4,500	3,800	4,500	700	18.4%
64100	Contractual Services	12,624	6,804	7,500	7,500	7,500	-	0.0%
64150	Vehicle Repair & Maint Svcs	100,389	82,544	125,000	125,000	125,000	-	0.0%
66600	Maintenance-Equipment	9,639	25,954	12,000	10,000	10,000	-	0.0%
66605	Maintenance-Shop Equip.	1,341	833	1,000	1,000	1,000	-	0.0%
67700	Communications	1,094	1,247	1,220	1,222	1,220	(2)	-0.2%
68001	Software Licenses\Maint	10,305	11,875	10,500	11,875	11,875	-	0.0%
	Total Charges & Services	139,324	131,827	161,720	160,397	161,095	698	0.4%
64110	Engineering Services	18,144	89,551	25,000	26,199	-	(26,199)	-100.0%
70030	Operating Equipment	11,666	480,550	888,645	1,138,080	-	(1,138,080)	-100.0%
70050	Vehicles	1,890,226	2,639,806	3,692,067	1,381,188	2,971,215	1,590,027	115.1%
	Total Capital Outlays	1,920,036	3,209,907	4,605,712	2,545,467	2,971,215	425,748	16.7%
90630	Health Insurance	153,710	170,498	114,026	114,026	123,511	9,485	8.3%
91620	Liability Insurance	33,502	34,151	30,474	30,474	33,451	2,977	9.8%
92100	Administrative Services	126,718	135,219	139,810	139,810	147,367	7,557	5.4%
93641	Technology Replacement	6,381	5,022	5,202	5,202	4,940	(262)	-5.0%
	Total Interfund Transfers	320,311	344,890	289,512	289,512	309,269	19,757	6.8%
	Total Fleet Services Expenses	\$ 3,770,043	\$ 5,291,513	\$ 6,636,591	\$ 4,572,317	\$ 5,041,270	\$ 468,953	10.3%

**City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2026 Budget**

Fund	600	Fleet Services Fund			
Org	60070647	Fleet Services Expenses			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time			\$	152,377
			Fleet Superintendent		
			Administrative Coordinator (25%)		
50029	Wages-Full Time (Reg)		PW Union Labor		564,524
50030	Wages-Part Time		PT Administrative Assistant (25%)		5,593
50100	Overtime				7,507
51060	Sick Leave Buy-Back				1,173
51020	Uniform Allowance				4,980
		300	Safety Items and Rain Gear		
		4,680	Uniform Rental		
51100	Employer-FICA				56,316
51105	Employer-IMRF Pension				45,421
60025	Postage				100
60100	Tools				6,000
60700	Supplies and Materials				30,000
		6,750	Chemicals/Soap/Additives/Cond.		
		1,350	Electrical Supplies		
		3,150	Expendables		
		1,200	First Aid & Safety Supplies		
		8,200	Hardware/Fittings/Chain		
		1,500	Licenses, Titles, Registrations		
		1,500	Miscellaneous Maintenance Supplies		
		850	Paint and Body Work Materials		
		4,000	Sheet Metal/Angle Iron		
		1,500	Welding Supplies		
61000	Fuel, Lubricants, Antifreeze				450,700
		3,200	Antifreeze		
		140,000	Diesel		
		285,000	Gasoline		
		22,500	Oil, Grease, etc.		
61005	Tires-Repairs & Replacements				45,000
61010	R&M Parts-Vehicles & Equipment				230,000
63005	Training				4,500
		4,500	Seminars/Workshops/Schools		
64100	Contractual Services				7,500
		3,000	Car Wash Contract		
		2,500	Fuel Island Repairs / Inspections		
		550	Towel Service		
		400	Vehicle DOT Inspections		
		1,050	Waste Oil Disposal		
64150	Vehicle Repair & Maintenance Service				125,000
		25,000	Sublet Body Shop Repairs		
		100,000	Sublet Repair and Maintenance		
66600	Maintenance-Equipment				10,000
		3,000	Fuel Site Repair, Testing and Compliance		
		3,500	PW Facility Pressure Washer Repair and Maint.		
		3,500	Vehicle Hoist Repair and Maintenance		
66605	Maintenance-Shop Equipment				1,000

City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2026 Budget

Fund	600	Fleet Services Fund			
Org	60070647	Fleet Services Expenses			
Account	Description	Amount	Description	Budget	
67700	Communications			1,220	
68001	Software Licenses\Maintenance		CFA Software Maintenance	11,875	
70050	Vehicles				
	For Replacement in 2026		<u>Unit #</u>	2,971,215	
		58,298	41	PICKUP 4WD >8600	
		280,160	51	DUMP TANDEM	
		280,160	52	DUMP TANDEM	
		280,160	53	DUMP TANDEM	
		88,065	58	FLATBED 2WD> 8,600	
		232,780	82	AERIAL TRUCK - 3 TON	
		161,710	83	DUMP 2 TON	
		161,710	85	DUMP 2 TON	
		124,794	183	WOOD CHIPPERS	
		64,375	334	SQUAD SUV HYBRID	
		59,442	338	PICKUP 4WD <8600	
		64,375	356	SQUAD SUV HYBRID	
		64,375	361	SQUAD SUV HYBRID	
		6,901	541	PLOW 7.5 & 8' PICKUP	
		21,548	551	PLOW 10' HD FRONT	
		21,548	552	PLOW 10' HD FRONT	
		21,548	553	PLOW 10' HD FRONT	
		41,200	751	SALT SPREADER HOPPER	
		10,793	752	SALT SPREADER TGATE	
		41,200	753	SALT SPREADER HOPPER	
	Carryover from 2025	347,116	944	FIRE- AMBULANCE	
		347,116	945	FIRE- AMBULANCE	
	Carryover from 2022	22,145	508	PLOW 7.5 & 8' F550	
		46,385	708	SALT SPREADER HOPPER	
		123,311	756	TAR DISTRIBUTOR	
90630	Health Insurance			123,511	
91620	Liability Insurance			33,451	
92100	Administrative Services			147,367	
93641	Technology Replacement			4,940	
Total Fleet Services Expenses				\$ 5,041,270	

City of Wheaton
Vehicle and Equipment Replacement Schedule
Calendar Year 2026 Budget

Department	Vehicle/Equipment	Vehicle #	2026	2027	2028	2029	2030	5-Yr Total
Building and Code Enforcement	CAR MID SIZE	65		27,295				\$ 27,295
Engineering	SPORT UTIL-2WD	71			39,614			\$ 39,614
Engineering	SPORT UTIL-2WD	77				45,632		\$ 45,632
Engineering	PICKUP 2WD < 8,600	87					51,244	\$ 51,244
Facilities	PICKUP 2WD < 8,600	110			48,303			\$ 48,303
Fire Administrative	SQUAD SUV HYBRID	900			66,306			\$ 66,306
Fire Administrative	SQUAD SUV HYBRID	901			66,306			\$ 66,306
Fire Administrative	PICKUP 4WD >8600	904			56,334			\$ 56,334
Firefighting/Investigation	FIRE- PUMPER	922			1,166,990			\$ 1,166,990
Firefighting/Investigation	FIRE- LADDER	930			2,387,025			\$ 2,387,025
Firefighting/Investigation	UTILITY VEHICLE	962			36,288			\$ 36,288
Firefighting/Investigation	FIRE- PUMPER	920				1,202,000		\$ 1,202,000
Firefighting/Investigation	TRAILER-LARGE	951			26,523			\$ 26,523
Firefighting/Investigation	FIRE- PUMPER	921					1,238,060	\$ 1,238,060
Fleet Services	UTILITY TRK-CRANE	12			85,512			\$ 85,512
Fleet Services	FORKLIFT	191				41,200		\$ 41,200
Fleet Services	MISCELLANEOUS	3001		14,371				\$ 14,371
Forestry	PICKUP 2WD < 8,600	60					46,371	\$ 46,371
Forestry	AERIAL TRUCK - 3 TON	82	232,780					\$ 232,780
Forestry	DUMP 2 TON	83	161,710					\$ 161,710
Forestry	DUMP 2 TON	85	161,710					\$ 161,710
Forestry	WOOD CHIPPERS	183	124,794					\$ 124,794
Forestry	STUMP GRINDER	188			45,661			\$ 45,661
Medical/Rescue Services	FIRE- AMBUL	942					379,303	\$ 379,303
Medical/Rescue Services	FIRE- AMBUL	943					379,303	\$ 379,303
Medical/Rescue Services	FIRE- AMBUL	944	347,116					\$ 347,116
Medical/Rescue Services	FIRE- AMBUL	945	347,116					\$ 347,116
Parking Commuter	SPORT UTIL-2WD	300		44,290				\$ 44,290
Police Administrative	SQUAD SUV HYBRID	360		64,375				\$ 64,375
Police Administrative	SQUAD SUV HYBRID	334	64,375					\$ 64,375
Police General Services	VAN MINI	338	59,442					\$ 59,442
Police Investigative Services	SPORT UTIL-4WD	337			48,547			\$ 48,547
Police Investigative Services	CAR MID SIZE	340				33,328		\$ 33,328
Police Investigative Services	SPORT UTIL-2WD	367		45,073				\$ 45,073
Public Grounds	PICKUP 4WD >8600	13			56,334			\$ 56,334
Public Grounds	VAN STANDARD	20					61,342	\$ 61,342
Public Grounds	DUMP 1 TON	37				86,325		\$ 86,325
Public Grounds	PICKUP 4WD >8600	44			56,334			\$ 56,334
Public Grounds	DUMP 1 1/2 TON	46				83,111		\$ 83,111
Public Grounds	DUMP 1 1/2 TON	57				83,111		\$ 83,111
Public Grounds	PICKUP 2WD> 8,600	58	88,065					\$ 88,065
Public Grounds	UTILITY VEHICLE	101				26,449		\$ 26,449
Sewer Maintenance	DUMP 1 1/2 TON	6			\$ 80,690			\$ 80,690
Sewer Maintenance	SEWER JETTER	21					264,049	\$ 264,049
Sewer Maintenance	DUMP 3 TON	29				283,016		\$ 283,016
Sewer Maintenance	PICKUP 4WD >8600	43			56,334			\$ 56,334
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	508	22,145					\$ 22,145
Snow and Ice Control	SALT SPREADER HOPPER	708	46,385					\$ 46,385
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	510				7,321		\$ 7,321
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	513			7,108			\$ 7,108
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	514				7,321		\$ 7,321
Snow and Ice Control	PLOW 10' HD FRONT	529				22,860		\$ 22,860
Snow and Ice Control	SALT SPREADER TGATE	729				11,451		\$ 11,451
Snow and Ice Control	PLOW 10' HD FRONT	531		21,548				\$ 21,548
Snow and Ice Control	SALT SPREADER TGATE	731		10,793				\$ 10,793
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	541	6,901					\$ 6,901
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	543			7,108			\$ 7,108
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	544			7,108			\$ 7,108
Snow and Ice Control	PLOW 10' HD FRONT	549				22,860		\$ 22,860
Snow and Ice Control	PLOW UNDERBODY	649				22,861		\$ 22,861
Snow and Ice Control	SALT SPREADER TGATE	749				11,451		\$ 11,451
Snow and Ice Control	PLOW 10' HD FRONT	551	21,548					\$ 21,548
Snow and Ice Control	SALT SPREADER HOPPER	751	41,200					\$ 41,200
Snow and Ice Control	PLOW 10' HD FRONT	552	21,548					\$ 21,548
Snow and Ice Control	PLOW 10' HD FRONT	553	21,548					\$ 21,548

City of Wheaton
Vehicle and Equipment Replacement Schedule
Calendar Year 2026 Budget

Department	Vehicle/Equipment	Vehicle #	2026	2027	2028	2029	2030	5-Yr Total
Snow and Ice Control	SALT SPREADER HOPPER	753	41,200					\$ 41,200
Snow and Ice Control	SALT SPREADER TGATE	754		10,793				\$ 10,793
Snow and Ice Control	PLOW 8.5' STEEL	557				7,868		\$ 7,868
Snow and Ice Control	SALT SPREADER TGATE	757				11,451		\$ 11,451
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	591			7,108			\$ 7,108
Snow and Ice Control	PLOW 10' HD FRONT	554		21,548				\$ 21,548
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	537				7,321		\$ 7,321
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	573				7,321		\$ 7,321
Snow and Ice Control	PLOW 7.5 & 8' PICKUP	545			7,108			\$ 7,108
Snow and Ice Control	PLOW 10' HD FRONT	530					23,546	\$ 23,546
Snow and Ice Control	PLOW UNDERBODY	630					23,547	\$ 23,547
Snow and Ice Control	SALT SPREADER TGATE	730					11,794	\$ 11,794
Snow and Ice Control	SALT SPREADER TGATE	752	10,793					\$ 10,793
Street Cleaning	SWEEPER - STREET	16				354,044		\$ 354,044
Street Lights & Traffic Signal	UTILITY TRK>1 TON	33				143,147		\$ 143,147
Streets	PICKUP 4WD >8600	10				58,024		\$ 58,024
Streets	DUMP 3 TON	30					291,507	\$ 291,507
Streets	DUMP TANDEM	31		280,160				\$ 280,160
Streets	DUMP 3 TON	49				283,016		\$ 283,016
Streets	DUMP TANDEM	51	280,160					\$ 280,160
Streets	DUMP TANDEM	52	280,160					\$ 280,160
Streets	DUMP TANDEM	53	280,160					\$ 280,160
Streets	DUMP TANDEM	54		280,160				\$ 280,160
Streets	ASPHALT MILLER	148					672,379	\$ 672,379
Streets	PATCHING TRAILER	151				41,316		\$ 41,316
Streets	TRAILER-LARGE	848					38,047	\$ 38,047
Streets	TRAILER-LARGE	854					28,408	\$ 28,408
Streets	TAR DISTRIBUTOR	756	123,311					\$ 123,311
Streets	PICKUP 4WD >8600	73				58,024		\$ 58,024
Streets	PICKUP 4WD >8600	14				58,024		\$ 58,024
Streets	PICKUP 4WD >8600	45			56,334			\$ 56,334
Traffic Patrol Services	SQUAD SUV HYBRID	335			66,306			\$ 66,306
Traffic Patrol Services	SQUAD SUV HYBRID	350		64,375				\$ 64,375
Traffic Patrol Services	SQUAD SUV HYBRID	353			66,306			\$ 66,306
Traffic Patrol Services	SQUAD SUV HYBRID	354		64,375				\$ 64,375
Traffic Patrol Services	SQUAD SUV HYBRID	355		64,375				\$ 64,375
Traffic Patrol Services	SQUAD SUV HYBRID	356	64,375					\$ 64,375
Traffic Patrol Services	SQUAD SUV HYBRID	358			66,306			\$ 66,306
Traffic Patrol Services	SQUAD SUV HYBRID	359			66,306			\$ 66,306
Traffic Patrol Services	SQUAD SUV HYBRID	361	64,375					\$ 64,375
Traffic Patrol Services	SQUAD SUV HYBRID	362				68,295		\$ 68,295
Traffic Patrol Services	SQUAD SUV HYBRID	365				68,295		\$ 68,295
Traffic Patrol Services	SQUAD SUV HYBRID	356					72,455	\$ 72,455
Traffic Patrol Services	SQUAD SUV	363				72,455		\$ 72,455
Traffic Patrol Services	SQUAD SUV HYBRID	357N				68,295		\$ 68,295
Traffic Patrol Services	SQUAD SUV HYBRID	341N				68,295		\$ 68,295
Traffic Patrol Services	SQUAD SUV HYBRID	351N				68,295		\$ 68,295
Traffic Patrol Services	SQUAD SUV HYBRID	352N				68,295		\$ 68,295
Traffic Patrol Services	SQUAD SUV HYBRID	363N				68,295		\$ 68,295
Traffic Signs and Lines	PICKUP 4WD >8600	41	58,298					\$ 58,298
Water Administrative	PICKUP 2WD> 8,600	86			50,499			\$ 50,499
Water Administrative	PICKUP 2WD> 8,600	88				52,014		\$ 52,014
Water Administrative	SPORT UTIL-2WD	89		38,460				\$ 38,460
Water Administrative	PICKUP 4WD >8600	91			56,334			\$ 56,334
Water Administrative	UTILITY TRK=1 TON	92			94,420			\$ 94,420
Water Administrative	DUMP TANDEM	96				297,222		\$ 297,222
Totals		**	\$ 2,971,215	\$ 1,116,366	\$ 4,947,758	\$ 4,055,975	\$ 3,756,191	\$ 16,847,505

****Total for 2026 includes carryover from:**

2025	\$ 694,232
2022	\$ 191,841
	<u>\$ 886,073</u>

City of Wheaton
Capital Equipment Replacement Fund
Calendar Year 2026 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City has implemented a sustainable asset management program to ensure that adequate funds are available to replace capital assets as they reach the end of their useful lives. The Capital Equipment Replacement Fund provides for the replacement of the City's major operating equipment except for facility components (Building Renewal Fund), information technology assets (Technology Replacement Fund), and vehicles (Fleet Services Fund). Examples of assets in the Capital Equipment Replacement Fund include police and fire safety equipment, communications equipment, and portable radios. Each asset's replacement cost and useful life is evaluated and contributions to this fund are determined during the annual budget process.

2026 BUDGET SUMMARY

The 2026 budget allocates funds for equipment replacements across multiple departments, including \$90,000 for Fire, and \$25,000 for Public Works.

EXPENDITURES BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Capital Outlays	\$ 704,456	\$ 128,150	\$ 130,000	\$ 115,000
Total Expenditures	\$ 704,456	\$ 128,150	\$ 130,000	\$ 115,000

City of Wheaton
Capital Equipment Replacement Fund
Fund Summary
Calendar Year 2026 Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 4,096,864	\$ 4,382,400	\$ 4,159,028	\$ 4,159,028	\$ 4,478,890		
Revenues							
Intergovernmental	\$ -	\$ -	\$ -	\$ 26,000	\$ -	\$ (26,000)	-100.0%
Investment Income	211,416	108,956	60,000	80,000	80,000	-	0.0%
Miscellaneous	-	29,117	-	-	-	-	0.0%
Interfund Transfers In	212,514	343,011	343,862	343,862	373,749	29,887	8.7%
Total Revenues	\$ 423,930	\$ 481,084	\$ 403,862	\$ 449,862	\$ 453,749	\$ 3,887	0.9%
Expenses							
Capital Outlays	\$ 138,394	\$ 704,456	\$ 128,150	\$ 130,000	\$ 115,000	\$ (15,000)	-11.5%
Total Expenses	\$ 138,394	\$ 704,456	\$ 128,150	\$ 130,000	\$ 115,000	\$ (15,000)	-11.5%
Revenues Over/ (Under) Expenses	\$ 285,536	\$ (223,372)	\$ 275,712	\$ 319,862	\$ 338,749		
Ending Fund Balance	\$ 4,382,400	\$ 4,159,028	\$ 4,434,740	\$ 4,478,890	\$ 4,817,639		

City of Wheaton
Capital Equipment Replacement Fund
Revenues
Calendar Year 2026 Budget

Fund	640	Capital Equipment Replacement Fund							
Org	64000000	Capital Equipment Replacement Revenues							
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
40800	Grant Revenue	\$ -	\$ -	\$ -	\$ 26,000	\$ -	\$ (26,000)	-100.0%	
	Total Intergovernmental	-	-	-	26,000	-	(26,000)	-100.0%	
46000	Interest Income-Investments	211,416	108,956	60,000	80,000	80,000	-	0.0%	
	Total Investment Income	211,416	108,956	60,000	80,000	80,000	-	0.0%	
47300	Sale of City Assets	-	29,117	-	-	-	-	0.0%	
	Total Miscellaneous	-	29,117	-	-	-	-	0.0%	
80000	Contribution From Other Funds	212,514	343,011	343,862	343,862	373,749	29,887	8.7%	
	Total Interfund Transfers	212,514	343,011	343,862	343,862	373,749	29,887	8.7%	
Total Capital Equip Repl Revenues		\$ 423,930	\$ 481,084	\$ 403,862	\$ 449,862	\$ 453,749	\$ 3,887	0.9%	

City of Wheaton
Capital Equipment Replacement Fund
Expenses
Calendar Year 2026 Budget

Fund 640 Capital Equipment Replacement Fund										
Org 64000010 Capital Equipment Replacement Expenses										
		2022	2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Actual	Budget	Projected	Budget	\$	%	
70030	Operating Equipment	\$ 436,250	\$ 138,394	\$ 704,456	\$ 128,150	\$ 130,000	\$ 115,000	(15,000)	-11.5%	
	Total Capital Outlays	436,250	138,394	704,456	128,150	130,000	115,000	(15,000)	-11.5%	
Total Capital Equip Replacement Expenses		\$ 436,250	\$ 138,394	\$ 704,456	\$ 128,150	\$ 130,000	\$ 115,000	\$ (15,000)	-11.5%	

City of Wheaton
Capital Equipment Replacement Fund
Expenses
Calendar Year 2026 Budget

Fund	640	Capital Equipment Replacement Fund			
Org	64000010	Capital Equipment Replacement Expenses			
Account	Description	Amount	Description	Department	Budget
70030	Operating Equipment				\$ 115,000
		15,000	Fire Hose Replacements	Fire	
		75,000	FS #38 - Office Furniture (Budget 2025)	Fire	
		25,000	PW - Salt Bin Curtains (5) (Budget 2025)	PW	
Total Capital Equipment Replacement Expenses					<u>\$ 115,000</u>

**City of Wheaton
Technology Replacement Fund
Calendar Year 2026 Budget**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City implemented a sustainable asset management program to ensure that adequate funds are available to replace capital assets as they reach the end of their useful lives. The Technology Replacement Fund provides for the replacement of the City's information technology assets. Examples of assets in the Technology Replacement Fund include computers, servers, and network equipment. Each asset's replacement cost and useful life are evaluated, and contributions to this fund are determined during the annual budget process.

2026 BUDGET SUMMARY

The 2026 budget of \$203,291 includes the following items:

- \$21,630 Surveillance Camera Replacements
- \$10,640 Desktop Computer Replacements
- \$23,180 Desktop Computer Workstation Replacements
- \$10,300 GPS Replacement
- \$13,287 Police and Fire Mobile Data Terminal Replacements
- \$9,256 Police and Fire Tablet Replacements
- \$4,326 Minicomputer Replacements
- \$10,300 Network Replacements for Facility VLAN
- \$3,399 Notebook Computer Replacements
- \$3,348 Notebook Hardened Computer Replacements
- \$6,180 Notebook Workstation Computer Replacements
- \$979 Printer Replacements
- \$2,842 Scanner Replacements
- \$21,630 Server Replacements
- \$51,500 Door Controller Replacements
- \$2,833 Storage NAS Replacements
- \$6,706 Tablet Replacements
- \$955 Small UPS Replacements

EXPENDITURES BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Capital Outlays	\$ 192,017	\$ 110,200	\$ 110,200	\$ 203,291
Total Expenditures	\$ 192,017	\$ 110,200	\$ 110,200	\$ 203,291

**City of Wheaton
Technology Replacement Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2026 Budget vs 2025 Proj	
						\$	%
Beginning Fund Balance	\$ 818,763	\$ 757,850	\$ 780,407	\$ 780,407	\$ 868,439		
Revenues							
Investment Income	\$ 41,213	\$ 39,322	\$ 15,000	\$ 30,000	\$ 30,000	\$ -	0.0%
Interfund Transfers In	179,792	175,252	168,232	168,232	164,967	(3,265)	-1.9%
Total Revenues	\$ 221,005	\$ 214,574	\$ 183,232	\$ 198,232	\$ 194,967	\$ (3,265)	-1.6%
Expenses							
Capital Outlays	\$ 281,918	\$ 192,017	\$ 110,200	\$ 110,200	\$ 203,291	\$ 93,091	84.5%
Total Expenses	\$ 281,918	\$ 192,017	\$ 110,200	\$ 110,200	\$ 203,291	\$ 93,091	84.5%
Revenues Over/ (Under) Expenses	\$ (60,913)	\$ 22,557	\$ 73,032	\$ 88,032	\$ (8,324)		
Ending Fund Balance	\$ 757,850	\$ 780,407	\$ 853,439	\$ 868,439	\$ 860,115		

City of Wheaton
Technology Replacement Fund
Revenues
Calendar Year 2026 Budget

Fund	641	Technology Replacement Fund							
Org	64103000	Technology Replacement Revenues							
		2023	2024	2025	2025	2026	2026 Budget vs 2025 Proj		
		Actual	Actual	Budget	Projected	Budget	\$	%	
46000	Interest Income-Investments	\$ 41,213	\$ 39,322	\$ 15,000	\$ 30,000	\$ 30,000	\$ -	0.0%	
	Total Investment Income	41,213	39,322	15,000	30,000	30,000	-	0.0%	
80000	Contribution From Other Funds	179,792	175,252	168,232	168,232	164,967	(3,265)	-1.9%	
	Total Interfund Transfers	179,792	175,252	168,232	168,232	164,967	(3,265)	-1.9%	
Total Technology Replacement Revenues		\$ 221,005	\$ 214,574	\$ 183,232	\$ 198,232	\$ 194,967	\$ (3,265)	-1.6%	

City of Wheaton
Technology Replacement Fund
Expenses
Calendar Year 2026 Budget

Fund	641	Technology Replacement Fund							
Org	64130010	Technology Replacement Expenses							
			2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2026 Budget vs 2025 Proj	
								\$	%
70035	Technology Equipment		\$ 281,918	\$ 192,017	\$ 110,200	\$ 110,200	\$ 203,291	\$ 93,091	84.5%
	Total Capital Outlays		281,918	192,017	110,200	110,200	203,291	93,091	84.5%
Total Technology Replacement Expenses			\$ 281,918	\$ 192,017	\$ 110,200	\$ 110,200	\$ 203,291	\$ 93,091	84.5%

City of Wheaton

Technology Replacement Fund

Expenses

Calendar Year 2026 Budget

Fund	641	Technology Replacement Fund			
Org	64130010	Technology Replacement Expenses			
Account	Description	Amount	Description		Budget
70035	Technology Equipment				\$ 203,291
		10,640	Desktop Computer Replacements		
		23,180	Desktop Computer Workstation Replacements		
		51,500	Door Controller Replacements		
		10,300	GPS Replacement		
		4,326	Mini Computer Replacements		
		10,300	Network Replacements for Facility VLAN		
		3,399	Notebook Computer Replacements		
		3,348	Notebook Hardened Computer Replacements		
		6,180	Notebook Workstation Computer Replacements		
		13,287	Police and Fire Mobile Data Terminal Replacements		
		9,256	Police and Fire Tablet Replacements		
		979	Printer Replacements		
		2,842	Scanner Replacements		
		21,630	Server Replacements		
		955	Small UPS Replacements		
		2,833	Storage NAS Replacements		
		21,630	Surveillance Camera Replacements		
		6,706	Tablet Replacements		
Total Technology Replacement Expenses					<u>\$ 203,291</u>

**City of Wheaton
Building Renewal Fund
Calendar Year 2026 Budget**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City has implemented a sustainable asset management program to ensure that adequate funds are available to replace capital assets as they reach the end of their useful lives. The Building Renewal Fund provides for the replacement of the City's general government building systems and components. Buildings included in this fund are City Hall, the City Hall Annex, Public Works, the Police Department, and all Fire Stations. Examples of assets that would be replaced in the Building Renewal Fund include roofs, HVAC equipment, parking lots, and lighting fixtures.

The contribution schedule for the Building Renewal Fund is based upon the Sherman-Dergis Formula for calculating facility renewal costs over the life of a building.

2026 BUDGET SUMMARY

The 2026 budget allocates \$134,607 for facilities improvements. The main expenses are for repairs and replacements at City Hall and the City Hall Annex.

EXPENDITURES BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Capital Outlays	\$ 367,928	\$ 982,500	\$ 1,024,200	\$ 134,607
Total Expenditures	\$ 367,928	\$ 982,500	\$ 1,024,200	\$ 134,607

**City of Wheaton
Building Renewal Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 2,513,132	\$ 1,753,108	\$ 1,792,154	\$ 1,792,154	\$ 1,166,112		
Revenues							
Intergovernmental	\$ -	\$ 12,452	\$ -	\$ -	\$ -	\$ -	0.0%
Investment Income	117,405	91,458	60,000	75,000	50,000	(25,000)	-33.3%
Interfund Transfers In	283,867	303,064	323,158	323,158	344,185	21,027	6.5%
Total Revenues	\$ 401,272	\$ 406,974	\$ 383,158	\$ 398,158	\$ 394,185	\$ (3,973)	-1.0%
Expenses							
Capital Outlays	\$ 1,161,296	\$ 367,928	\$ 982,500	\$ 1,024,200	\$ 134,607	\$ (889,593)	-86.9%
Total Expenses	\$ 1,161,296	\$ 367,928	\$ 982,500	\$ 1,024,200	\$ 134,607	\$ (889,593)	-86.9%
Revenues Over/ (Under) Expenses	\$ (760,024)	\$ 39,046	\$ (599,342)	\$ (626,042)	\$ 259,578		
Ending Fund Balance	\$ 1,753,108	\$ 1,792,154	\$ 1,192,812	\$ 1,166,112	\$ 1,425,690		

**City of Wheaton
Building Renewal Fund
Revenues
Calendar Year 2026 Budget**

Fund	642	Building Renewal Fund							
Org	64205500	Building Renewal Revenues							
			2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
								\$	%
40800	Grant Revenue		\$ -	\$ 12,452	\$ -	\$ -	\$ -	-	0.0%
	Total Intergovernmental		-	12,452	-	-	-	-	0.0%
46000	Interest Income-Investments		117,405	91,458	60,000	75,000	50,000	(25,000)	-33.3%
	Total Investment Income		117,405	91,458	60,000	75,000	50,000	(25,000)	-33.3%
85100	Contribution From Other Funds		283,867	303,064	323,158	323,158	344,185	21,027	6.5%
	Total Interfund Transfers		283,867	303,064	323,158	323,158	344,185	21,027	6.5%
Total Building Renewal Revenues			\$ 401,272	\$ 406,974	\$ 383,158	\$ 398,158	\$ 394,185	\$ (3,973)	-1.0%

City of Wheaton
Building Renewal Fund
Expenses
Calendar Year 2026 Budget

Fund	642	Building Renewal Fund							
Org	64255010	Building Renewal Expenses							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
64110	Engineering Services		\$ 28,088	\$ 135,296	\$ 326,500	\$ 417,500	\$ 30,393	\$ (387,107)	-92.7%
70001	Building Improvements		1,133,208	232,632	656,000	606,700	-	(606,700)	-100.0%
70100	Facility Improvement - City Hall		-	-	-	-	104,214	104,214	100.0%
Total Capital Outlays			1,161,296	367,928	982,500	1,024,200	134,607	(889,593)	-86.9%
Total Building Renewal Expenses			\$ 1,161,296	\$ 367,928	\$ 982,500	\$ 1,024,200	\$ 134,607	\$ (889,593)	-86.9%

City of Wheaton

Building Renewal Fund

Expenses

Calendar Year 2026 Budget

Fund	642	Building Renewal Fund			
Org	64255010	Building Renewal Expenses			
Account	Description	Amount	Description	Budget	
64110	Engineering Services			\$	30,393
		10,000	FS #38 - Generator Replacement (2025 Budget)		
		10,393	PS - Generator Replacement (2025 Budget)		
		10,000	PW - Concrete Floor Renovation		
70100	Facility Improvement - City Hall				104,214
		22,128	Repair Retaining Wall (G204002002-217778)		
		42,088	Repair/Replace Electrical Switchboard (D501024004-217010)		
		24,239	Replace Condensing Units (D303035008-217047)		
		6,951	Replace Main Entrance Roof Covering (B301002017-217797)		
		8,808	Replace Split System AC units (D305054006-217670)		
Total Building Renewal Expenses				\$	134,607

**City of Wheaton
Liability Insurance Fund
Calendar Year 2026 Budget**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City maintains its liability, property, workers' compensation, and other liability insurance needs in this fund. Since 1982, the City of Wheaton has utilized a self-insurance program for General Liability, Property, Public Officials Liability, and Workers' Compensation coverages while securing excess specific protection and aggregate coverage to protect it in the event of numerous or catastrophic losses. A self-insurance program transfers some of the risk of loss to a third party by purchasing excess insurance coverage above a specific dollar amount (self-insured retention). The City is responsible for paying claims up to the self-insured retention amount. The City's liability insurance plan year is November 1 through October 31.

Liability insurance costs are allocated on a per capita basis to each City organization and transfers are made monthly from those respective organizations.

2026 BUDGET SUMMARY

The 2026 budget estimates a 6% increase in property and casualty insurance premiums. The projected amount of \$128,112 for Interfund Transfers in 2025 represents a one-time transfer of excess fund balance reserves from the Liability Insurance Fund to contributing operating funds (General Fund, Water Fund, Sanitary Sewer Fund, Storm Sewer Fund, Parking Fund, Fleet Services Fund, and Library Fund). This transfer aims to bring the fund balance within the target policy reserve of \$1.0 million by the end of 2026.

EXPENDITURES BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Charges & Services	\$ 1,934,015	\$ 1,169,850	\$ 1,218,828	\$ 1,271,695
Interfund Transfers	-	-	128,112	-
Total Expenditures	\$ 1,934,015	\$ 1,169,850	\$ 1,346,940	\$ 1,271,695

City of Wheaton
Liability Insurance Fund
Fund Summary
Calendar Year 2026 Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 1,659,281	\$ 1,282,372	\$ 1,048,090	\$ 1,048,090	\$ 1,000,000		
Revenues							
Investment Income	\$ 172,768	\$ 43,543	\$ 50,000	\$ 45,000	\$ 45,000	\$ -	0.0%
Miscellaneous	759,910	463,240	50,000	184,000	50,000	(134,000)	-72.8%
Interfund Transfers In	1,185,225	1,192,950	1,069,850	1,069,850	1,176,695	106,845	10.0%
Total Revenues	\$ 2,117,903	\$ 1,699,733	\$ 1,169,850	\$ 1,298,850	\$ 1,271,695	(27,155)	-2.1%
Expenses							
Charges & Services	\$ 1,094,812	\$ 1,934,015	\$ 1,169,850	\$ 1,218,828	\$ 1,271,695	\$ 52,867	4.3%
Interfund Transfers Out	1,400,000	-	-	128,112	-	(128,112)	-100.0%
Total Expenses	\$ 2,494,812	\$ 1,934,015	\$ 1,169,850	\$ 1,346,940	\$ 1,271,695	\$ (75,245)	-5.6%
Revenues Over/ (Under) Expenses	\$ (376,909)	\$ (234,282)	\$ -	\$ (48,090)	\$ -		
Ending Fund Balance	\$ 1,282,372	\$ 1,048,090	\$ 1,048,090	\$ 1,000,000	\$ 1,000,000		

City of Wheaton
Liability Insurance Fund
Revenues
Calendar Year 2026 Budget

Fund 620 Liability Insurance Fund
Org 62000000 Liability Insurance Revenues

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
46000	Interest Income-Investments	\$ 172,768	\$ 43,543	\$ 50,000	\$ 45,000	\$ 45,000	\$ -	0.0%
	Total Investment Income	172,768	43,543	50,000	45,000	45,000	-	0.0%
47000	Miscellaneous Revenues	718,337	-	-	-	-	-	0.0%
47200	Insurance-Liability Recovery	-	403,674	10,000	144,000	10,000	(134,000)	-93.1%
47205	Insurance-WC Recovery	41,573	59,566	40,000	40,000	40,000	-	0.0%
	Total Miscellaneous	759,910	463,240	50,000	184,000	50,000	(134,000)	-72.8%
80000	Contribution From Other Funds	1,185,225	1,192,950	1,069,850	1,069,850	1,176,695	106,845	10.0%
	Total Interfund Transfers	1,185,225	1,192,950	1,069,850	1,069,850	1,176,695	106,845	10.0%
Total Liability Insurance Revenues		\$ 2,117,903	\$ 1,699,733	\$ 1,169,850	\$ 1,298,850	\$ 1,271,695	\$ (27,155)	-2.1%

City of Wheaton
Liability Insurance Fund
Expenses
Calendar Year 2026 Budget

Fund 620 Liability Insurance Fund
Org 62020010 Liability Insurance Expenses

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
63005	Training	\$ 22,074	\$ 20,563	\$ 24,000	\$ 22,470	\$ 25,500	\$ 3,030	13.5%
64100	Contractual Services	59,073	49,371	52,000	51,188	52,945	1,757	3.4%
69025	Liability Insurance Premiums	628,384	588,205	618,950	611,210	651,450	40,240	6.6%
69030	Liability Claims	120,657	509,648	125,000	100,000	100,000	-	0.0%
69035	Workers Comp Ins Premiums	134,592	158,615	148,400	157,460	165,300	7,840	5.0%
69040	Workers Comp Claims	115,973	605,692	200,000	275,000	275,000	-	0.0%
69045	Unemployment Claims	13,388	1,422	1,000	1,000	1,000	-	0.0%
69065	Notary Bonds	671	499	500	500	500	-	0.0%
Total Charges & Services		1,094,812	1,934,015	1,169,850	1,218,828	1,271,695	52,867	4.3%
97100	Transfer Out-General Fund	1,169,000	-	-	107,076	-	(107,076)	-100.0%
97500	Transfer Out-Water Fund	82,600	-	-	7,764	-	(7,764)	-100.0%
97510	Transfer Out-Sanitary Sewer Fund	32,200	-	-	3,472	-	(3,472)	-100.0%
97515	Transfer Out-Storm Sewer Fund	42,000	-	-	2,985	-	(2,985)	-100.0%
97520	Transfer Out-Parking Fund	11,200	-	-	986	-	(986)	-100.0%
97600	Transfer Out-Fleet Svc Fund	39,200	-	-	3,651	-	(3,651)	-100.0%
97900	Transfer Out-Library Fund	23,800	-	-	2,178	-	(2,178)	-100.0%
Total Interfund Transfers		1,400,000	-	-	128,112	-	(128,112)	-100.0%
Total Liability Insurance Expenses		\$ 2,494,812	\$ 1,934,015	\$ 1,169,850	\$ 1,346,940	\$ 1,271,695	\$ (75,245)	-5.6%

City of Wheaton

Liability Insurance Fund

Expenses

Calendar Year 2026 Budget

Fund	620	Liability Insurance Fund			
Org	62020010	Liability Insurance Expenses			
Account	Description	Amount	Description	Budget	
63005	Training			\$	25,500
		5,000	Safety/Loss Control Training		
		20,500	Safety/Loss Control Training Software		
64100	Contractual Services				52,945
		25,000	Broker Fee		
		25,945	TPA Claims Administration		
		2,000	IWCC		
69025	Liability Insurance Premiums				651,450
		649,400	Property & Casualty Insurance		
		2,050	Treasurer & City Clerk Bonds		
69030	Liability Claims				100,000
69035	Workers Comp Insurance Premiums				165,300
69040	Workers Comp Claims				275,000
69045	Unemployment Claims				1,000
69065	Notary Bonds				500
Total Liability Insurance Expenses				\$	1,271,695

City of Wheaton Health Insurance Fund Calendar Year 2026 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City of Wheaton pays for health insurance claims and benefits for employees through the Health Insurance Fund. Employees who retire from the City may continue health insurance coverage by paying the full medical equivalent premium for the City's Plan. Health insurance costs are allocated on a per capita basis to each City organization and transfers are made monthly from those respective organizations.

Intergovernmental Personnel Benefit Cooperative (IPBC)

In 2003, the City joined the Intergovernmental Personnel Benefit Cooperative (IPBC). The IPBC is a cooperative entity established to jointly administer some or all the personnel benefit programs offered by its members to their officers, employees, and retirees. These benefit programs include, but are not limited to, medical expense claim payments, and dental and life insurance. Currently, over 170 members participate in the IPBC. The City's health insurance plan year is July 1st through June 30th. As shown in the following table, the Preferred Provider Organization (PPO) rate increased by 10.5% and the Health Maintenance Organization (HMO) rate decreased by 1.5% in 2025.

City Health Insurance Plans History of Rate Changes		
Date	PPO	HMO
7/1/2016	6.2%	2.6%
7/1/2017	2.7%	2.7%
7/1/2018	7.9%	0.0%
7/1/2019	1.1%	-1.8%
7/1/2020	-0.6%	-0.4%
7/1/2021	5.3%	-4.2%
7/1/2022	5.0%	6.7%
7/1/2023	0.2%	7.1%
7/1/2024	-1.0%	0.3%
7/1/2025	10.5%	-1.5%
5-Year Avg	3.8%	1.6%
10-Year Avg	3.7%	1.2%

Public Works Local 150 Union Insurance Plan

On January 1, 2012, as part of a new bargaining agreement with the City, Public Works union employees were no longer on the City's health and dental plans and began participation in the Local 150 union health and dental insurance plans. The City paid Local 150 an agreed-upon monthly contribution, based on the type of coverage, for each active employee participating in the union plan. As of July 1, 2024, Public Works union employees transferred from the Local 150 union health insurance plan to the City's IPBC plan.

2026 BUDGET SUMMARY

Charges and Services expenses for 2026 are anticipated to increase from \$5.8 million to \$6.1 million, an increase of \$0.3 million (or 5.3%) compared to 2025 projected, primarily due to an estimated 5% rise in insurance premiums. The 2025 projected amount of \$0.4 million for Interfund Transfers represents a one-time transfer of excess fund balance reserves from the Health Insurance Fund to contributing operating funds (General Fund, Water Fund, Sanitary Sewer Fund, Storm Sewer Fund, Parking Fund, Fleet Services Fund, and Library Fund). This transfer aims to bring the fund balance within the target policy reserve of \$1.5 million by the end of 2026.

EXPENDITURES BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Charges & Services	\$ 5,773,458	\$ 5,708,026	\$ 5,784,579	\$ 6,090,577
Interfund Transfers	-	-	397,107	-
Total Expenditures	\$ 5,773,458	\$ 5,708,026	\$ 6,181,686	\$ 6,090,577

**City of Wheaton
Health Insurance Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 2,357,315	\$ 1,612,250	\$ 1,979,660	\$ 1,979,660	\$ 1,500,000		
Revenues							
Intergovernmental	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ -	0.0%
Charges for Services	1,069,845	1,174,467	1,329,500	1,323,500	1,388,940	65,440	4.9%
Investment Income	78,768	58,076	35,000	35,000	35,000	-	0.0%
Miscellaneous	142,993	160,833	50,000	50,000	50,000	-	0.0%
Interfund Transfers In	4,595,719	4,746,292	4,293,526	4,293,526	4,616,637	323,111	7.5%
Total Revenues	\$ 5,887,325	\$ 6,140,868	\$ 5,708,026	\$ 5,702,026	\$ 6,090,577	\$ 388,551	6.8%
Expenses							
Charges & Services	\$ 5,832,390	\$ 5,773,458	\$ 5,708,026	\$ 5,784,579	\$ 6,090,577	\$ 305,998	5.3%
Interfund Transfers Out	800,000	-	-	397,107	-	(397,107)	-100.0%
Total Expenses	\$ 6,632,390	\$ 5,773,458	\$ 5,708,026	\$ 6,181,686	\$ 6,090,577	\$ (91,109)	-1.5%
Revenues Over/ (Under) Expenses	\$ (745,065)	\$ 367,410	\$ -	\$ (479,660)	\$ -		
Ending Fund Balance	\$ 1,612,250	\$ 1,979,660	\$ 1,979,660	\$ 1,500,000	\$ 1,500,000		

City of Wheaton
Health Insurance Fund
Revenues
Calendar Year 2026 Budget

Fund 630 Health Insurance Fund
 Org 63000000 Health Insurance Revenues

		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
							\$	%
40800	Grant Revenue	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Intergovernmental	-	1,200	-	-	-	-	0.0%
43800	Ins.-Employee Contribution	719,437	835,729	968,500	979,900	1,032,240	52,340	5.3%
43820	Ins.-Retiree Contribution	350,408	338,738	361,000	343,600	356,700	13,100	3.8%
	Total Charges for Services	1,069,845	1,174,467	1,329,500	1,323,500	1,388,940	65,440	4.9%
46000	Interest Income-Investments	78,768	58,076	35,000	35,000	35,000	-	0.0%
	Total Investment Income	78,768	58,076	35,000	35,000	35,000	-	0.0%
47000	Miscellaneous Revenues	142,993	160,833	50,000	50,000	50,000	-	0.0%
	Total Miscellaneous	142,993	160,833	50,000	50,000	50,000	-	0.0%
80000	Contribution From Other Funds	4,595,719	4,746,292	4,293,526	4,293,526	4,616,637	323,111	7.5%
	Total Interfund Transfers	4,595,719	4,746,292	4,293,526	4,293,526	4,616,637	323,111	7.5%
Total Health Insurance Revenues		\$ 5,887,325	\$ 6,140,868	\$ 5,708,026	\$ 5,702,026	\$ 6,090,577	\$ 388,551	6.8%

City of Wheaton
Health Insurance Fund
Expenses
Calendar Year 2026 Budget

Fund 630 Health Insurance Fund
Org 63020010 Health Insurance Expenses

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
64100	Contractual Services	\$ 56,356	\$ 53,215	\$ 54,300	\$ 56,910	\$ 57,800	\$ 890	1.6%
69000	Health Ins. Premiums	4,271,080	4,810,456	5,417,804	5,482,113	5,766,965	284,852	5.2%
69010	Dental Ins. Premiums	147,749	186,978	219,862	220,305	230,690	10,385	4.7%
69015	Life Ins. Premiums	26,116	19,772	14,560	14,498	14,653	155	1.1%
69018	Vision Ins. Premiums	-	-	-	9,253	18,969	9,716	105.0%
69020	Disability Ins. Premiums	590	-	1,500	1,500	1,500	-	0.0%
69075	Insurance-Local 150	1,330,499	703,037	-	-	-	-	0.0%
Total Charges & Services		5,832,390	5,773,458	5,708,026	5,784,579	6,090,577	305,998	5.3%
97100	Transfer Out-General Fund	585,600	-	-	295,011	-	(295,011)	-100.0%
97500	Transfer Out-Water Fund	55,200	-	-	21,801	-	(21,801)	-100.0%
97510	Transfer Out-Sanitary Sewer Fund	19,200	-	-	9,411	-	(9,411)	-100.0%
97515	Transfer Out-Storm Sewer Fund	25,600	-	-	7,982	-	(7,982)	-100.0%
97520	Transfer Out-Parking Fund	5,600	-	-	2,899	-	(2,899)	-100.0%
97600	Transfer Out-Fleet Srvs Fund	26,400	-	-	10,563	-	(10,563)	-100.0%
97900	Transfer Out-Public Library Fund	82,400	-	-	49,440	-	(49,440)	-100.0%
Total Interfund Transfers		800,000	-	-	397,107	-	(397,107)	-100.0%
Total Health Insurance Expenses		\$ 6,632,390	\$ 5,773,458	\$ 5,708,026	\$ 6,181,686	\$ 6,090,577	\$ (91,109)	-1.5%

**City of Wheaton
Health Insurance Fund
Expenses
Calendar Year 2026 Budget**

Fund	630	Health Insurance Fund			
Org	63020010	Health Insurance Expenses			
Account	Description	Amount	Description	Budget	
64100	Contractual Services			\$ 57,800	
		5,300	Flex Benefit Plan Administration		
		2,500	Influenza Vaccines		
		8,000	Wellness Program Activities		
		42,000	Wellness Program (reimbursable)		
69000	Health Insurance Premiums			5,766,965	
			IPBC HMO & PPO Health Insurance		
69010	Dental Insurance Premiums			230,690	
			IPBC Dental Insurance Premiums		
			(Employees Pay 95% of Premium)		
69015	Life Insurance Premiums			14,653	
			IPBC Life Insurance Premiums		
69018	Vision Insurance Premiums			18,969	
			IPBC Vision Insurance Premiums		
			(Employees Pay 100% of Premium)		
69020	Disability Insurance Premiums			1,500	
Total Health Insurance Expenses				\$ 6,090,577	

City of Wheaton Fire Pension Fund Calendar Year 2026 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

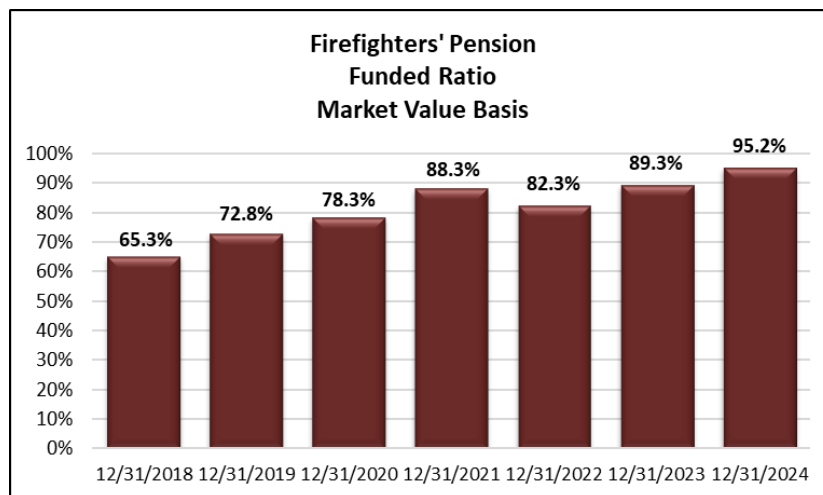
The City's sworn firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS), a single employer defined benefit pension plan, and is accounted for in the Fire Pension Fund. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-1) and may be amended only by the Illinois legislature. Participants are required to contribute 9.455% of pensionable salary as established by state statute and the City is obligated to fund all remaining FPERS costs based upon actuarial valuations. Although it is legally separate from the City, the FPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the City's sworn firefighters. The FPERS is reported as a pension trust (fiduciary) fund.

Effective January 1, 2011, Illinois Compiled Statutes required the City to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. The City's policy has been to contribute the amount necessary to achieve 100% funding by 2040.

In October 2021, the City issued \$45.7 million in General Obligation Bonds ("2021 G.O. Bonds") to fund the unfunded liabilities of the City's Police and Fire Pension Plans ("Pension Plans"). To mitigate investment risks associated with market timing, bond proceeds were contributed to the Pension Plans in twelve equal installments by the City. The 2021 G.O. Bonds proceeds were held as a restricted asset in the City's General Fund in 2021 until they were contributed to the Pension Plans. In 2021, \$1.5 million was contributed to the Fire Pension Plan, and \$7.5 million was contributed in 2022.

For the 2026 budget, the City's Contribution decreases by \$110,340 (or -8.1%) to \$1.2 million.

PENSION PLAN INFORMATION



City Contributions			
Fiscal Year	Amount	\$ Change	% Change
12/31/2026	\$ 1,246,721	\$ (110,340)	-8.1%
12/31/2025	1,357,061	50,398	3.9%
12/31/2024	1,306,663	423,639	48.0%
12/31/2023	883,024	(7,955,861)	-90.0%
12/31/2022	8,838,885	5,435,860	159.7%
12/31/2021	3,403,025	1,685,982	98.2%
12/31/2020	1,717,043	228,756	15.4%
12/31/2019	1,488,287	(3,077)	-0.2%
12/31/2018	1,491,364	38,789	2.7%

Fire Pension Plan Membership							
	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
Retirees and Beneficiaries	22	23	23	25	28	30	31
Inactive, Non-Retired Members	3	3	3	3	4	4	5
Active Members	37	37	37	35	36	37	38
Total	62	63	63	63	68	71	74

2026 BUDGET SUMMARY

In 2026, total expenses increased from \$3.1 million to \$3.4 million, an increase of \$0.3 million (or 8.7%) compared to the 2025 projected. Pension benefits increases by \$0.3 million (or 8.8%) due to four (4) retirements over the past year.

EXPENDITURES BY CATEGORY

Expenditures	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Charges & Services	\$ 116,872	\$ 123,795	\$ 167,495	\$ 179,495
Pension Benefits	2,625,485	2,694,000	2,974,805	3,236,400
Total Expenditures	\$ 2,742,357	\$ 2,817,795	\$ 3,142,300	\$ 3,415,895

**City of Wheaton
Fire Pension Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 49,243,867	\$ 55,798,005	\$ 60,831,831	\$ 60,831,831	\$ 67,551,592		
Revenues							
Charges for Services	\$ 409,452	\$ 422,262	\$ 429,000	\$ 405,000	\$ 450,000	\$ 45,000	11.1%
Investment Income	7,831,498	6,047,258	5,500,000	8,100,000	8,450,000	350,000	4.3%
Miscellaneous	325	-	-	-	-	-	0.0%
Interfund Transfers In	883,024	1,306,663	1,357,061	1,357,061	1,246,721	(110,340)	-8.1%
Total Revenues	\$ 9,124,299	\$ 7,776,183	\$ 7,286,061	\$ 9,862,061	\$ 10,146,721	\$ 284,660	2.9%
Expenses							
Supplies & Materials	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Charges & Services	97,710	116,872	123,795	167,495	179,495	12,000	7.2%
Pension Benefits	2,472,413	2,625,485	2,694,000	2,974,805	3,236,400	261,595	8.8%
Total Expenses	\$ 2,570,161	\$ 2,742,357	\$ 2,817,795	\$ 3,142,300	\$ 3,415,895	\$ 273,595	8.7%
Revenues Over/ (Under) Expenses	\$ 6,554,138	\$ 5,033,826	\$ 4,468,266	\$ 6,719,761	\$ 6,730,826		
Ending Fund Balance	\$ 55,798,005	\$ 60,831,831	\$ 65,300,097	\$ 67,551,592	\$ 74,282,418		

**City of Wheaton
Fire Pension Fund
Revenues
Calendar Year 2026 Budget**

Fund	800	Fire Pension Fund							
Org	80000000	Fire Pension Revenues							
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
43980	Fire Pension-Employee Contr	\$ 409,452	\$ 422,262	\$ 429,000	\$ 405,000	\$ 450,000	\$ 45,000	11.1%	
	Total Charges for Services	409,452	422,262	429,000	405,000	450,000	45,000	11.1%	
46000	Interest Income-Investments	935,665	1,171,248	1,000,000	1,100,000	1,200,000	100,000	9.1%	
46030	Invest Inc-Market Value Gain/Loss	6,895,833	4,876,010	4,500,000	7,000,000	7,250,000	250,000	3.6%	
	Total Investment Income	7,831,498	6,047,258	5,500,000	8,100,000	8,450,000	350,000	4.3%	
47000	Miscellaneous Revenues	325	-	-	-	-	-	0.0%	
	Total Miscellaneous	325	-	-	-	-	-	0.0%	
88105	Fire Pension-Employer Contr	883,024	1,306,663	1,357,061	1,357,061	1,246,721	(110,340)	-8.1%	
	Total Interfund Transfers	883,024	1,306,663	1,357,061	1,357,061	1,246,721	(110,340)	-8.1%	
Total Fire Pension Revenues		\$ 9,124,299	\$ 7,776,183	\$ 7,286,061	\$ 9,862,061	\$ 10,146,721	\$ 284,660	2.9%	

**City of Wheaton
Fire Pension Fund
Expenses
Calendar Year 2026 Budget**

Fund 800 Fire Pension Fund
Org 80000010 Fire Pension Expenses

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
60005	Office Supplies	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Supplies & Materials	38	-	-	-	-	-	0.0%
63010	Meetings and Conferences	5,940	6,739	6,500	7,000	7,000	-	0.0%
63015	Dues and Subscriptions	795	795	795	795	795	-	0.0%
64100	Contractual Services	22,354	23,160	27,000	24,000	24,700	700	2.9%
64106	Legal Services	4,136	4,201	5,000	5,000	5,000	-	0.0%
64130	Investment Mgr/Advisor Fees	55,389	72,235	75,000	120,700	132,000	11,300	9.4%
69070	Fiduciary Insurance	9,096	9,742	9,500	10,000	10,000	-	0.0%
	Total Charges & Services	97,710	116,872	123,795	167,495	179,495	12,000	7.2%
79001	Service Pension	2,201,133	2,338,676	2,400,000	2,674,800	2,940,000	265,200	9.9%
79002	Disability Pension	125,756	82,205	85,000	64,600	64,800	200	0.3%
79010	Surviving Spouse Pension	145,524	202,472	209,000	230,900	231,600	700	0.3%
79015	Pension Contribution Refund	-	2,132	-	4,505	-	(4,505)	-100.0%
	Total Pension Benefits	2,472,413	2,625,485	2,694,000	2,974,805	3,236,400	266,100	8.9%
Total Fire Pension Expenses		\$ 2,570,161	\$ 2,742,357	\$ 2,817,795	\$ 3,142,300	\$ 3,415,895	\$ 278,100	8.9%

City of Wheaton

Fire Pension Fund

Expenses

Calendar Year 2026 Budget

Fund	800	Fire Pension Fund			
Org	80000010	Fire Pension Expenses			
Account	Description	Amount	Description	Budget	
63010	Meetings and Conferences		Conferences/Seminars	\$	7,000
63015	Dues and Subscriptions		IPPFA Dues		795
64100	Contractual Services				24,700
		22,700	Accounting, PSA Services		
		2,000	Medical Services		
64106	Legal Services				5,000
64130	Investment Manager/Advisor Fees		IFPIF		132,000
69070	Fiduciary Insurance				10,000
79001	Service Pension				2,940,000
79002	Disability Pension				64,800
79010	Surviving Spouse Pension				231,600
Total Fire Pension Expenses				\$	3,415,895

City of Wheaton Police Pension Fund Calendar Year 2026 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

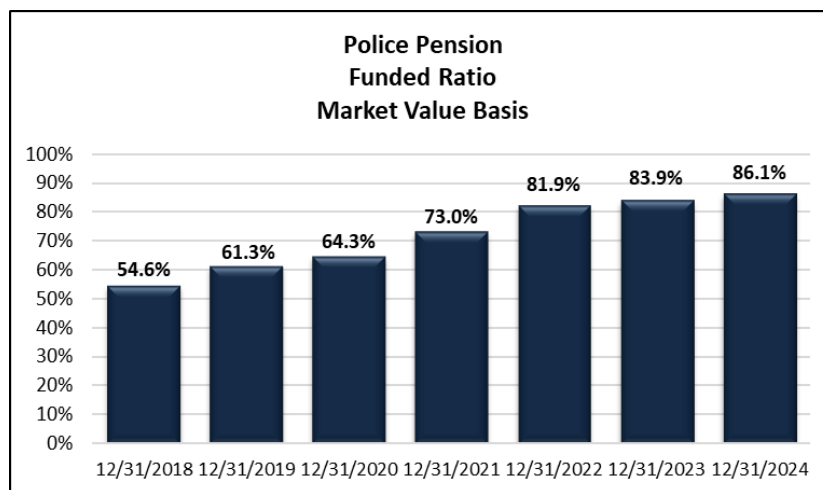
The City's sworn police employees participate in the Police Pension Employees Retirement System (PPERS), a single employer-defined benefit pension plan, and is accounted for in the Police Pension Fund. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. Participants are required to contribute 9.91% of pensionable salary as established by state statute and the City is obligated to fund all remaining PPERS costs based upon actuarial valuations. Although it is legally separate from the City, the PPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the City's sworn police employees. The PPERS is reported as a pension trust (fiduciary) fund.

Effective January 1, 2011, Illinois Compiled Statutes required the City to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. The City's policy has been to contribute the amount necessary to achieve 100% funding by 2040.

In October 2021, the City issued \$45.7 million in General Obligation Bonds ("2021 G.O. Bonds") to fund the unfunded liabilities of the City's Police and Fire Pension Plans ("Pension Plans"). To mitigate investment risks associated with market timing, bond proceeds were contributed to the Pension Plans in twelve equal installments by the City. The 2021 G.O. Bonds proceeds were held as a restricted asset in the City's General Fund in 2021 until they were contributed to the Pension Plans. In 2021, \$5.9 million was contributed to the Police Pension Plan, and \$29.4 million was contributed in 2022.

For the 2026 budget, the City's Contribution increases by \$0.2 million (or 8.2%) to \$2.6 million.

PENSION PLAN INFORMATION



City Contributions			
Fiscal Year	Amount	\$ Change	% Change
12/31/2026	\$ 2,615,049	\$ 197,135	8.2%
12/31/2025	2,417,914	413,664	20.6%
12/31/2024	2,004,250	961,019	92.1%
12/31/2023	1,043,231	(30,823,208)	-96.7%
12/31/2022	31,866,439	22,161,562	228.4%
12/31/2021	9,704,877	6,299,617	185.0%
12/31/2020	3,405,260	415,289	13.9%
12/31/2019	2,989,971	56,871	1.9%
12/31/2018	2,933,100	188,318	6.9%

Police Pension Plan Membership							
	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
Retirees and Beneficiaries	68	67	71	74	74	73	74
Inactive, Non-Retired Members	9	11	13	13	14	14	16
Active Members	64	67	66	67	67	69	70
Total	141	145	150	154	155	156	160

2026 BUDGET SUMMARY

In 2026, total expenses are \$6.4 million, a slight increase of \$20,355 (or 0.3%) compared to the 2025 projected.

EXPENDITURES BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Supplies & Materials	\$ 308	\$ 400	\$ 415	\$ 400
Charges & Services	115,618	124,045	152,745	167,895
Pension Benefits	6,145,104	6,335,000	6,275,180	6,280,400
Total Expenditures	\$ 6,261,030	\$ 6,459,445	\$ 6,428,340	\$ 6,448,695

**City of Wheaton
Police Pension Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
Beginning Fund Balance	\$ 97,466,833	\$ 105,647,768	\$ 112,296,378	\$ 112,296,378	\$ 121,490,452		
Revenues							
Charges for Services	\$ 1,102,301	\$ 1,014,400	\$ 915,000	\$ 1,054,500	\$ 940,000	\$ (114,500)	-10.9%
Investment Income	12,043,889	9,890,991	9,350,000	12,150,000	12,700,000	550,000	4.5%
Interfund Transfers In	1,043,231	2,004,250	2,417,914	2,417,914	2,615,049	197,135	8.2%
Total Revenues	\$ 14,189,421	\$ 12,909,641	\$ 12,682,914	\$ 15,622,414	\$ 16,255,049	\$ 632,635	4.0%
Expenses							
Supplies & Materials	\$ 375	\$ 308	\$ 400	\$ 415	\$ 400	\$ (15)	-3.6%
Charges & Services	179,354	115,619	124,045	152,745	167,895	15,150	9.9%
Pension Benefits	5,828,757	6,145,104	6,335,000	6,275,180	6,280,400	5,220	0.1%
Total Expenses	\$ 6,008,486	\$ 6,261,031	\$ 6,459,445	\$ 6,428,340	\$ 6,448,695	\$ 20,355	0.3%
Revenues Over/ (Under) Expenses	\$ 8,180,935	\$ 6,648,610	\$ 6,223,469	\$ 9,194,074	\$ 9,806,354		
Ending Fund Balance	\$ 105,647,768	\$ 112,296,378	\$ 118,519,847	\$ 121,490,452	\$ 131,296,806		

City of Wheaton
Police Pension Fund
Revenues
Calendar Year 2026 Budget

Fund	810	Police Pension Fund							
Org	81000000	Police Pension Revenues							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
43985	Police Pension-Employee Contr		\$ 1,102,301	\$ 1,014,400	\$ 915,000	\$ 1,054,500	\$ 940,000	\$ (114,500)	-10.9%
	Total Charges for Services		1,102,301	1,014,400	915,000	1,054,500	940,000	(114,500)	-10.9%
46000	Interest Income-Investments		1,034,288	723,009	850,000	650,000	700,000	50,000	7.7%
46030	Invest Inc-Market Value Gain/Loss		11,009,601	9,167,982	8,500,000	11,500,000	12,000,000	500,000	4.3%
	Total Investment Income		12,043,889	9,890,991	9,350,000	12,150,000	12,700,000	550,000	4.5%
88100	Police Pension-Employer Contr		1,043,231	2,004,250	2,417,914	2,417,914	2,615,049	\$ 197,135	8.2%
	Total Interfund Transfers		1,043,231	2,004,250	2,417,914	2,417,914	2,615,049	197,135	8.2%
Total Police Pension Revenues			\$ 14,189,421	\$ 12,909,641	\$ 12,682,914	\$ 15,622,414	\$ 16,255,049	\$ 632,635	4.0%

**City of Wheaton
Police Pension Fund
Expenses
Calendar Year 2026 Budget**

Fund 810 Police Pension Fund
Org 81000010 Police Pension Expenses

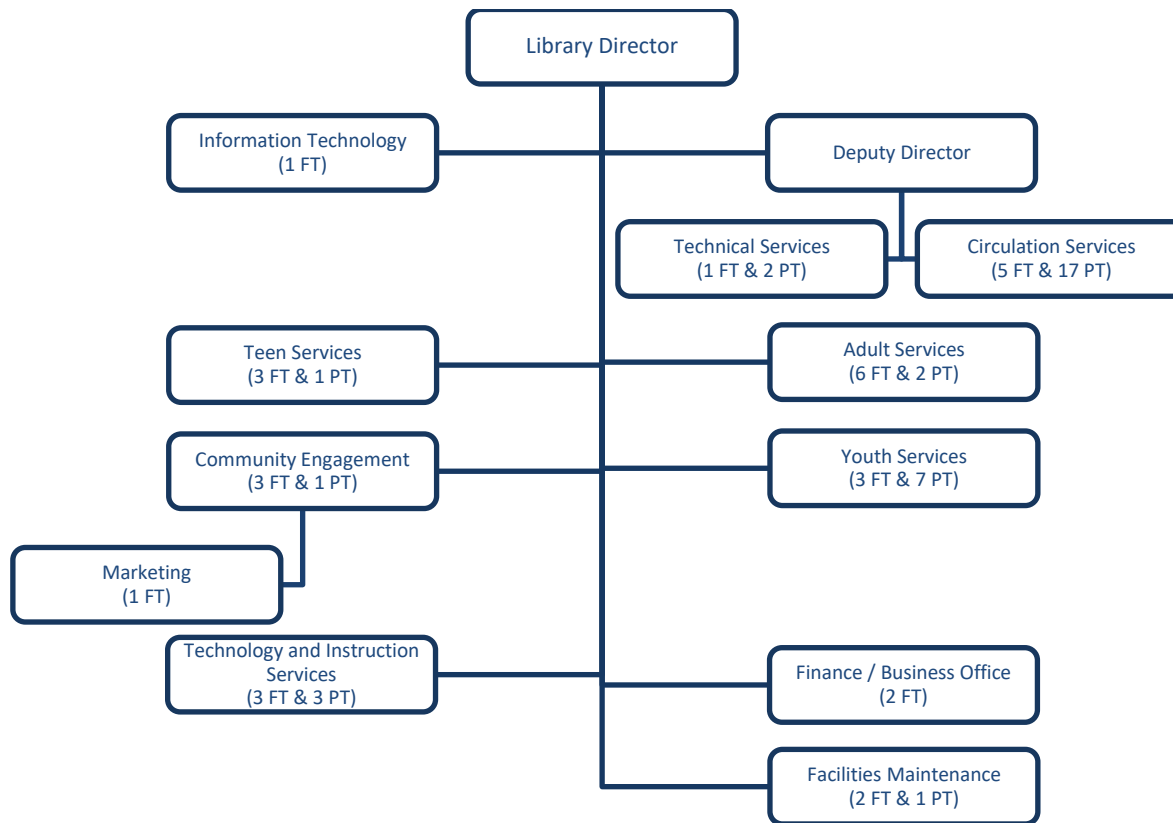
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
60005	Office Supplies	\$ 375	\$ 308	\$ 400	\$ 415	\$ 400	\$ (15)	-3.6%
	Total Supplies & Materials	375	308	400	415	400	(15)	-3.6%
63010	Meetings & Conferences	2,781	2,453	3,500	2,700	3,500	800	29.6%
63015	Dues & Subscriptions	795	795	795	795	795	-	0.0%
64100	Contractual Services	38,775	42,498	43,000	43,500	43,600	100	0.2%
64106	Legal Services	1,369	3,531	5,000	5,000	5,000	-	0.0%
64130	Investment Mgr/Advisor Fees	129,178	59,843	65,000	94,000	108,000	14,000	14.9%
69070	Fiduciary Insurance	6,456	6,499	6,750	6,750	7,000	250	3.7%
	Total Charges & Services	179,354	115,619	124,045	152,745	167,895	15,150	9.9%
79001	Service Pension	4,869,893	5,091,278	5,300,000	5,254,000	5,400,000	146,000	2.8%
79002	Disability Pension	223,996	226,886	235,000	229,800	230,400	600	0.3%
79010	Surviving Spouse Pension	646,698	726,710	750,000	610,300	600,000	(10,300)	-1.7%
79015	Pension Contribution Refund	88,170	100,230	50,000	181,080	50,000	(131,080)	-72.4%
	Total Pension Benefits	5,828,757	6,145,104	6,335,000	6,275,180	6,280,400	5,220	0.1%
	Total Police Pension Expenses	\$ 6,008,486	\$ 6,261,031	\$ 6,459,445	\$ 6,428,340	\$ 6,448,695	\$ 20,355	0.3%

**City of Wheaton
Police Pension Fund
Expenses
Calendar Year 2026 Budget**

Fund	810	Police Pension Fund			
Org	81000010	Police Pension Expenses			
Account	Description	Amount	Description	Budget	
60005	Office Supplies			\$ 400	
63010	Meetings and Conferences			3,500	
			Conferences/Seminars		
63015	Dues and Subscriptions			795	
			IPPFA Dues		
64100	Contractual Services			43,600	
		40,600	Accounting, PSA Services		
		3,000	Medical Services		
64106	Legal Services			5,000	
64130	Investment Manager/Advisor Fees		IPOPIF	108,000	
69070	Fiduciary Insurance			7,000	
79001	Service Pension			5,400,000	
79002	Disability Pension			230,400	
79010	Surviving Spouse Pension			600,000	
79015	Pension Contribution Refund			50,000	
Total Police Pension Expenses				\$ 6,448,695	

City of Wheaton Wheaton Public Library Calendar Year 2026 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Full-Time Employees	30.00	34.00	34.00	32.00	32.00
Part-Time Employees	22.40	22.40	17.80	18.60	18.60
Total FTEs	52.40	56.40	51.80	50.60	50.60

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITIES

The mission of the Wheaton Public Library (WPL) is that it is a welcoming destination that connects community literacy, information, ideas, and experience. To fulfill its mission, the Library does the following for all ages:

- Selects, maintains, and organizes an extensive collection of materials in a variety of formats.
- Assists and instructs users in the use of library resources through training tools, individual instruction, and programs for the public.
- Provides educational, cultural, and entertaining programs.
- Provides reference and research assistance to all businesses, schools, local agencies, and organizations.
- Provides a clean, safe, and comfortable environment for library users.
- Offers current and appropriate technology to access the Library's collections and services both in-house and remotely.
- Participate in local, regional, state, and national organizations and initiatives relevant to public libraries.

The Wheaton Public Library is a component of the City and is governed by a separate Board of Trustees which is appointed by the Wheaton City Council. The City of Wheaton approves the annual budget and annual tax levy for the Library. In addition, bond issuance authorizations are approved by the City and the legal liability for the general obligation portion of the Library’s debt remains with the City.

The Wheaton Public Library Fund, Public Library Capital Equipment Replacement Fund, Public Library Building Renewal Fund, and Public Library Technology Replacement Fund are funds of the Wheaton Public Library and are included in the budget document. The Wheaton Public Library created endowment funds with the DuPage Foundation to manage three funds: the Adams Memorial Fund, the Wheaton Public Library Agency Endowment Fund, and the Garbe Book Endowment Fund.

2025 GOALS

For the CY2025 Budget Goals and Objectives, Wheaton Public Library used the 2024-2026 Strategic Plan

Strategic Priority 1: Enrich Library User Experience

- Added Udemy, Chicago Tribune and Education Station to the database collection.
- Started an eNews communication tool to promote library staff reading recommendations.
- Installed new overlay, Aspen, to the public library catalog to allow for easier searching.
- Created a multi-part technology instruction class series.
- Added “Ask a Tech-pert” one-on-one training service for library users.
- Partnered with College of DuPage to host the Hokusai art mural on the library plaza and offered several themed programs.
- Launched a series of “Byte-sized Tech” videos on the library website.
- Met or exceeded the following key performance indicators as part of our strategic goals:
 - Library Attendance
 - Teen Participation
 - Program Attendance
 - Technology classes
 - Database usage
 - Library App downloads
 - Circulation of physical and digital materials

Strategic Priority 2: Cultivate Library Sustainability

- Started an internal staff eNews.
- Hired a new Finance/Business Office Manager.
- Created PR posts to educate the community on the Return on the Investment (ROI) of the library and library card.
- Hosted a Baby Fair for the first time to promote safety tools, new baby resources and materials for new caregivers.
- Launched surveys to measure the needs of the community for library marketing, adult programming, genealogy services, technology services, teen services, and youth services.
- Developed a newborn baby book service, Books to Babies, with a sponsorship by the Noon Wheaton Rotary Club.
- Partnered with the Wheaton Park District to host Mad fore Plaid mini-golf fundraiser.
- Received a Wheaton Lions grant to grow the youth and teen large print collections.
- Launched an all ages library card design contest for the first time.
- Partnered with SCARCE to use donated books for summer reading program giveaways.
- Partnered with the Written Word Center for Dyslexia and Learning to grow dyslexia-focused library books and resources.

Strategic Priority 3: Enhance Library Building, Exterior, Interior Spaces, and Grounds

- Created Spotlight, a boutique-style marketplace to provide easy access to trending topics and popular titles in a modern browsable area.
- Hired a new Building and Maintenance Manager.
- Started the project to repair and rebuild the West Plaza.

2026 GOALS

For the CY2026 Budget Goals and Objectives, Wheaton Public Library used the 2024-2026 Strategic Plan

Strategic Priority 1: Enrich Library User Experience

- Expand collections, both physical and digital, to meet the needs of all library patrons.
- Provide opportunities for patrons to learn technology skills that will guide them in life, work, and recreation.
- Create opportunities to sustain reading and literacy through each stage of childhood.
- Do a business community analysis, using surveys and focus groups.
- Develop a Library of Things collection.

Strategic Priority 2: Cultivate Library Sustainability

- Enhance staff learning opportunities to use library resources and tools with confidence and skill.
- Explore ways to grow library giving.
- Provide opportunities for community businesses, organizations, and partners to find success using library services and spaces.

Strategic Priority 3: Enhance Library Building, Interior Spaces and Grounds

- Develop and create a Teen and Tech Center on the main floor that will encourage users to discover, learn and grow with trending collections, technology, and collaborative areas.
- Develop a landscaping plan.

EXPENDITURES BY CATEGORY

<u>Expenditures</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Personal Services	\$ 2,595,517	\$ 2,755,619	\$ 2,656,650	\$ 2,783,272
Employee Benefits	337,278	379,523	365,326	383,066
Supplies & Materials	477,368	529,530	513,606	549,980
Charges & Services	976,595	753,385	655,977	679,129
Interfund Transfers	813,445	839,001	839,001	864,670
Debt Service	112,583	-	108,481	111,998
Total Expenditures	\$ 5,312,786	\$ 5,257,058	\$ 5,139,041	\$ 5,372,115

**Wheaton Public Library
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 2,764,836	\$ 2,483,211	\$ 2,470,271	\$ 2,470,271	\$ 2,432,846		
<u>Revenues</u>							
Taxes	\$ 4,289,359	\$ 4,489,359	\$ 4,691,380	\$ 4,691,380	4,902,492	\$ 211,112	4.5%
Intergovernmental	80,156	93,078	80,145	79,606	79,606	-	0.0%
Charges for Services	169,027	168,784	194,000	180,192	185,000	4,808	2.7%
Fines & Forfeits	16,614	16,106	16,000	16,500	16,000	(500)	-3.0%
Investment Income	58,063	42,623	40,000	24,503	40,000	15,497	63.2%
Miscellaneous	62,732	63,613	60,000	57,817	60,000	2,183	3.8%
Interfund Transfers In	106,200	-	-	51,618	-	(51,618)	-100.0%
Total Revenues	\$ 4,782,151	\$ 4,873,563	\$ 5,081,525	\$ 5,101,616	\$ 5,283,098	\$ 181,482	3.6%
<u>Expenditures</u>							
Personal Services	\$ 2,376,275	\$ 2,595,517	\$ 2,755,619	\$ 2,656,650	\$ 2,783,272	\$ 126,622	4.8%
Employee Benefits	297,212	337,278	379,523	365,326	383,066	17,740	4.9%
Supplies & Materials	455,093	477,368	529,530	513,606	549,980	36,374	7.1%
Charges & Services	688,952	976,595	753,385	655,977	679,129	23,152	3.5%
Debt Service	-	112,583	-	108,481	111,998	3,517	3.2%
Interfund Transfers Out	746,244	813,445	839,001	839,001	864,670	25,669	3.1%
Total Operating	\$ 4,563,776	\$ 5,312,786	5,257,058	5,139,041	5,372,115	233,074	4.5%
Capital Outlays	-	-	-	-	-	-	0.0%
Interfund Transfers-Capital	500,000	-	-	-	-	-	0.0%
Total Capital & Interfund Transfers	500,000	-	-	-	-	-	0.0%
Total Expenditures	\$ 5,063,776	\$ 5,312,786	\$ 5,257,058	\$ 5,139,041	\$ 5,372,115	\$ 233,074	4.5%
Revenues Over/ (Under) Expenditures	\$ (281,625)	\$ (439,223)	\$ (175,533)	\$ (37,425)	\$ (89,017)		
Other Financing Sources (Uses)							
SBITA Issuance Proceeds	\$ -	\$ 426,283	\$ -	\$ -	\$ -		
Total Other Financing Sources (Uses)	\$ -	\$ 426,283	\$ -	\$ -	\$ -		
Net Change in Fund Balance	\$ (281,625)	\$ (12,940)	\$ (175,533)	\$ (37,425)	\$ (89,017)		
Ending Fund Balance	\$ 2,483,211	\$ 2,470,271	\$ 2,294,738	\$ 2,432,846	\$ 2,343,829		

**Wheaton Public Library
Revenues
Calendar Year 2026 Budget**

Fund 900 Wheaton Public Library Fund
Org 90009000 Library Fund Revenues

		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
40025	Property Tax-Library	\$ 4,289,359	\$ 4,489,359	\$ 4,691,380	\$ 4,691,380	\$ 4,902,492	\$ 211,112	4.5%
	Total Taxes	4,289,359	4,489,359	4,691,380	4,691,380	4,902,492	211,112	4.5%
Intergovernmental								
40800	Grant Revenue	550	12,933	-	-	-	-	0.0%
40899	Library Per Capita Grant	79,606	80,145	80,145	79,606	79,606	-	0.0%
	Total Intergovernmental	80,156	93,078	80,145	79,606	79,606	-	0.0%
Charges for Services								
43050	Copy Fees	15,976	19,041	18,000	19,000	18,000	(1,000)	-5.3%
43800	Ins.-Employee Contribution	65,712	70,203	77,000	84,821	90,000	5,179	6.1%
43820	Ins.-Retiree Contribution	38,706	32,440	42,000	24,765	20,000	(4,765)	-19.2%
45910	Library Fees	42,633	40,308	45,000	39,606	45,000	5,394	13.6%
45950	Library - Concession Fees	6,000	6,792	12,000	12,000	12,000	-	0.0%
	Total Charges for Services	169,027	168,784	194,000	180,192	185,000	4,808	2.7%
Fines and Forfeits								
45925	Replacement Charge	16,614	16,106	16,000	16,500	16,000	(500)	-3.0%
	Total Fines & Forfeits	16,614	16,106	16,000	16,500	16,000	(500)	-3.0%
Investment Income								
46000	Interest Income-Invest	58,063	42,623	40,000	24,503	40,000	15,497	63.2%
	Total Investment Income	58,063	42,623	40,000	24,503	40,000	15,497	63.2%
Miscellaneous								
47000	Miscellaneous Revenues	8,011	7,569	5,000	4,764	5,000	236	5.0%
47005	Donations-Gift & Memorial	54,721	56,044	55,000	53,053	55,000	1,947	3.7%
47006	Donations-Friends Sale	-	-	-	-	-	-	0.0%
	Total Misc Revenue	62,732	63,613	60,000	57,817	60,000	2,183	3.8%
Other Financing Sources								
48003	SBITA Issuance Proceeds	-	426,283	-	-	-	-	0.0%
	Total Other Financing Sources	-	426,283	-	-	-	-	0.0%
Interfund Transfers								
87620	Trans In-Liability Ins Fund	23,800	-	-	2,178	-	(2,178)	-100.0%
87630	Trans In-Health Ins Fund	82,400	-	-	49,440	-	(49,440)	-100.0%
	Total Interfund Transfers	106,200	-	-	51,618	-	(51,618)	-100.0%
	Total Library Fund Revenues	\$ 4,782,151	\$ 5,299,846	\$ 5,081,525	\$ 5,101,616	\$ 5,283,098	\$ 181,482	3.6%

**Wheaton Public Library
Operating Fund
Library Organization Summary
Calendar Year 2026 Budget**

The following is a combined summary of the Wheaton Public Library Fund Divisions: Administrative, Youth Services, Circulation, Community Engagement, Adult Services, Technical Services, Teen Services, Technology & Instruction Services, Information Technology, and General Building Operations.

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
50010 Wages-Full Time	\$ 1,828,877	\$ 2,026,252	\$ 2,112,283	\$ 2,060,668	\$ 2,116,617	\$ 55,949	2.7%
50030 Wages-Part Time	547,398	569,265	643,336	595,982	666,655	70,673	11.9%
Total Personal Services	2,376,275	2,595,517	2,755,619	2,656,650	2,783,272	126,622	4.8%
51100 Employer-FICA	176,351	191,954	209,028	196,492	213,021	16,529	8.4%
51105 Employer-IMRF Pension	116,073	139,251	164,995	164,982	164,545	(437)	-0.3%
51200 Employee Relations	4,788	6,073	5,500	3,852	5,500	1,648	42.8%
Total Employee Benefits	297,212	337,278	379,523	365,326	383,066	17,740	4.9%
60025 Postage	7,269	7,420	8,400	7,110	8,400	1,290	18.1%
60700 Supplies & Materials	89,002	88,531	101,260	92,245	99,710	7,465	8.1%
60980 Purchase of Books	189,098	174,940	202,100	188,614	202,000	13,386	7.1%
60983 Purchase of Digital Media	114,583	146,717	154,500	150,191	177,000	26,809	17.8%
60985 Purchase of Periodicals	14,726	15,791	15,000	15,000	17,600	2,600	17.3%
60987 Purchase of A/V Materials	40,415	43,969	48,270	60,446	45,270	(15,176)	-25.1%
Total Supplies & Materials	455,093	477,368	529,530	513,606	549,980	36,374	7.1%
63005 Training	333	1,936	2,000	2,000	3,000	1,000	50.0%
63010 Meetings & Conferences	12,223	10,247	12,800	12,613	14,000	1,387	11.0%
63015 Dues & Subscriptions	7,001	7,247	9,515	10,291	8,565	(1,726)	-16.8%
63030 Advertising	44,867	48,979	65,854	65,854	67,085	1,231	1.9%
64100 Contractual Services	268,399	567,523	277,295	199,001	225,938	26,937	13.5%
64125 Snow Removal	9,230	13,480	15,000	15,000	15,000	-	0.0%
65510 Equipment Rental	24,890	30,277	28,400	30,000	28,400	(1,600)	-5.3%
67700 Communications	15,791	9,991	12,600	12,600	12,600	-	0.0%
67705 Utilities-Gas	23,395	14,433	25,000	25,000	25,000	-	0.0%
68001 Software Licenses/Maint	173,026	145,977	162,746	152,298	152,966	668	0.4%
69060 Building & Contents Ins.	37,175	41,996	48,000	45,280	48,000	2,720	6.0%
69900 Contingencies	25,329	36,070	42,375	33,000	29,375	(3,625)	-11.0%
69990 Programming	47,293	48,439	51,800	53,040	49,200	(3,840)	-7.2%
Total Charges & Services	688,952	976,595	753,385	655,977	679,129	23,152	3.5%
90630 Health Insurance	474,872	525,637	534,725	534,725	545,143	10,418	1.9%
91620 Liability Insurance	20,154	20,261	18,170	18,170	19,985	1,815	10.0%
98940 Library Capital Equip Repl	38,417	39,186	39,969	39,969	40,769	800	2.0%
98941 Library Tech Replacement	35,822	31,297	33,482	33,482	31,532	(1,950)	-5.8%
98942 Library Building Renewal	673,011	188,466	204,471	204,471	221,040	16,569	8.1%
96600 Fleet Services	3,968	8,598	8,184	8,184	6,201	(1,983)	-24.2%
Total Interfund Transfers	1,246,244	813,445	839,001	839,001	864,670	25,669	3.1%
75007 SBITA Principal-GASB 96	-	112,554	-	101,317	107,148	5,831	5.8%
75008 SBITA Interest-GASB 96	-	29	-	7,164	4,850	(2,314)	-32.3%
Total Debt Service	-	112,583	-	108,481	111,998	3,517	3.2%
Total Library Fund Expenditures	\$ 5,063,776	\$ 5,312,786	\$ 5,257,058	\$ 5,139,041	\$ 5,372,115	\$ 233,074	4.5%

**Wheaton Public Library
Administrative Services
Expenditures
Calendar Year 2026 Budget**

Fund 900 Wheaton Public Library Fund
Org 90090001 Administrative Services Expenditures

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50010	Wages-Full Time	\$ 396,529	\$ 421,503	\$ 430,255	\$ 407,373	\$ 421,754	\$ 14,381	3.5%
50030	Wages-Part Time	-	-	4,320	-	4,248	4,248	100.0%
	Total Personal Services	396,529	421,503	434,575	407,373	426,002	18,629	4.6%
51100	Employer-FICA	29,620	30,854	33,245	30,377	32,589	2,212	7.3%
51105	Employer-IMRF Pension	20,914	24,320	27,967	35,219	26,668	(8,551)	-24.3%
51200	Employee Relations	4,788	6,073	5,500	3,852	5,500	1,648	42.8%
	Total Employee Benefits	55,322	61,247	66,712	69,448	64,757	(4,691)	-6.8%
60025	Postage	-	-	-	-	500	500	100.0%
60700	Supplies & Materials	1,030	531	5,700	4,703	5,700	997	21.2%
	Total Supplies & Materials	1,030	531	5,700	4,703	6,200	1,497	31.8%
63005	Training	-	-	-	-	3,000	3,000	100.0%
63010	Meetings & Conferences	2,054	2,236	2,000	2,000	2,000	-	0.0%
63015	Dues & Subscriptions	4,613	4,682	5,300	5,300	5,300	-	0.0%
64100	Contractual Services	26,182	15,257	11,200	11,681	11,400	(281)	-2.4%
69900	Contingencies	25,329	34,986	30,000	22,000	17,000	(5,000)	-22.7%
	Total Charges & Services	58,178	57,161	48,500	40,981	38,700	(2,281)	-5.6%
90630	Health Insurance	64,756	97,341	106,945	106,945	87,222	(19,723)	-18.4%
91620	Liability Insurance	7,775	7,816	7,009	7,009	7,709	700	10.0%
98940	Library Capital Equip Repl	38,417	39,186	39,969	39,969	40,769	800	2.0%
98941	Library Tech Replacement	35,822	31,297	33,482	33,482	31,532	(1,950)	-5.8%
98942	Library Building Renewal	673,011	188,466	204,471	204,471	221,040	16,569	8.1%
	Total Interfund Transfers	819,781	364,106	391,876	391,876	388,272	(3,604)	-0.9%
75007	SBITA Principal-GASB 96	-	15,471	-	7,646	7,821	175	2.3%
75008	SBITA Interest-GASB 96	-	29	-	354	179	(175)	-49.4%
	Total Debt Service	-	15,500	-	8,000	8,000	-	0.0%
	Total Administrative Services	\$ 1,330,840	\$ 920,048	\$ 947,363	\$ 922,381	\$ 931,931	\$ 9,550	1.0%

**Wheaton Public Library
Administrative Services
Expenditures
Calendar Year 2026 Budget**

Fund	900	Wheaton Public Library Fund		
Org	90090001	Administrative Services Expenditures		
Account	Description	Amount	Description	Budget
50010	Wages-Full Time			\$ 421,754
			Library Director	
			Finance\Business Office Manager	
			Business Office Associate	
			Building Maintenance Manager	
			Building Maintenance Associate	
50030	Wages-Part Time			4,248
51100	Employer-FICA			32,589
51105	Employer-IMRF Pension			26,668
51200	Employee Relations			5,500
60025	Postage			500
60700	Supplies & Materials			5,700
63005	Training			3,000
63010	Meetings & Conferences			2,000
63015	Dues & Subscriptions			5,300
64100	Contractual Services			11,400
		2,600	City Bookkeeping and Audit	
		6,800	City Payroll Services	
		500	Collections	
		1,500	Credit Card Processing	
69900	Contingencies			17,000
		25,000	Misc Contingencies	
		(8,000)	SBITA-GASB 96 ByWater Aspen System	
90630	Health Insurance			87,222
91620	Liability Insurance			7,709
98940	Library Capital Equipment Replacement			40,769
98941	Library Technology Replacement			31,532
98942	Library Building Renewal			221,040
75007	SBITA Principal-GASB 96		ByWater Aspen System	7,821
75008	SBITA Interest-GASB 96		ByWater Aspen System	179
Total Library Administrative Services Expenditures				\$ 931,931

**Wheaton Public Library
Youth Services
Expenditures
Calendar Year 2026 Budget**

Fund	900	Wheaton Public Library Fund							
Org	90090002	Youth Services Expenditures							
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
50010	Wages-Full Time	\$ 172,526	\$ 188,517	\$ 194,511	\$ 194,511	\$ 201,605	\$ 7,094	3.6%	
50030	Wages-Part Time	150,176	168,938	180,288	178,101	185,472	7,371	4.1%	
Total Personal Services		322,702	357,455	374,799	372,612	387,077	14,465	3.9%	
51100	Employer-FICA	23,802	26,453	28,672	27,652	29,611	1,959	7.1%	
51105	Employer-IMRF Pension	16,805	20,564	24,362	23,496	24,231	735	3.1%	
Total Employee Benefits		40,607	47,017	53,034	51,148	53,842	2,694	5.3%	
60700	Supplies & Materials	4,005	3,341	3,500	3,725	5,000	1,275	34.2%	
60980	Purchase of Books	38,547	37,236	45,500	45,500	50,500	5,000	11.0%	
60983	Purchase of Digital Media	4,319	5,349	6,000	6,000	11,000	5,000	83.3%	
60987	Purchase of A/V Materials	12,354	14,645	16,520	16,520	16,520	-	0.0%	
Total Supplies & Materials		59,225	60,571	71,520	71,745	83,020	11,275	15.7%	
63010	Meetings & Conferences	2,245	2,208	2,500	2,500	2,500	-	0.0%	
63015	Dues & Subscriptions	536	550	650	650	650	-	0.0%	
68001	Software Licenses/Maintenance	-	500	-	-	-	-	0.0%	
69990	Programming	21,791	21,513	23,000	23,525	19,000	(4,525)	-19.2%	
Total Charges & Services		24,572	24,771	26,150	26,675	22,150	(4,525)	-17.0%	
90630	Health Insurance	64,755	58,404	64,167	64,167	65,416	1,249	1.9%	
Total Interfund Transfers		64,755	58,404	64,167	64,167	65,416	1,249	1.9%	
Total Youth Services		\$ 511,861	\$ 548,218	\$ 589,670	\$ 586,347	\$ 611,505	\$ 25,158	4.3%	

Wheaton Public Library
Youth Services
Expenditures
Calendar Year 2026 Budget

Fund	900	Wheaton Public Library Fund		
Org	90090002	Youth Services Expenditures		
Account	Description	Amount	Description	Budget
50010	Wages-Full Time		Youth Services Department Head Youth Services Librarian Early Childhood Services Associate II	\$ 201,605
50030	Wages-Part Time			185,472
51100	Employer-FICA			29,611
51105	Employer-IMRF Pension			24,231
60700	Supplies & Materials			5,000
60980	Purchase of Books			50,500
60983	Digital Media			11,000
60987	Purchase of A/V Materials			16,520
63010	Meetings & Conferences			2,500
63015	Dues & Subscriptions			650
69990	Programming			19,000
90630	Health Insurance			65,416
Total Youth Services Expenditures				<u>\$ 611,505</u>

**Wheaton Public Library
Circulation
Expenditures
Calendar Year 2026 Budget**

Fund 900 Wheaton Public Library Fund
Org 90090003 Circulation Expenditures

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50010	Wages-Full Time	\$ 201,254	\$ 266,408	\$ 278,479	\$ 249,419	\$ 239,534	\$ (9,885)	-4.0%
50030	Wages-Part Time	263,249	245,434	285,534	263,992	311,916	47,924	18.2%
	Total Personal Services	464,503	511,842	564,013	513,411	551,450	38,039	7.4%
51100	Employer-FICA	34,573	38,312	41,371	38,912	42,186	3,274	8.4%
51105	Employer-IMRF Pension	17,442	20,525	24,117	23,831	24,831	1,000	4.2%
	Total Employee Benefits	52,015	58,837	65,488	62,743	67,017	4,274	6.8%
60025	Postage	7,117	7,420	8,300	7,010	7,800	790	11.3%
60700	Supplies & Materials	10,166	13,305	4,800	3,000	3,000	-	0.0%
	Total Supplies & Materials	17,283	20,725	13,100	10,010	10,800	790	7.9%
63010	Meetings & Conferences	335	1,245	800	800	2,000	1,200	150.0%
64100	Contractual Services	6,975	17,537	15,075	15,990	15,125	(865)	-5.4%
	Total Charges & Services	7,310	18,782	15,875	16,790	17,125	335	2.0%
90630	Health Insurance	64,755	77,872	85,556	85,556	87,223	1,667	1.9%
	Total Interfund Transfers	64,755	77,872	85,556	85,556	87,223	1,667	1.9%
	Total Circulation	\$ 605,866	\$ 688,058	\$ 744,032	\$ 688,510	\$ 733,615	\$ 45,105	6.6%

Wheaton Public Library

Circulation Services

Expenditures

Calendar Year 2026 Budget

Fund

900

Wheaton Public Library Fund

Org

90090003

Circulation Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time		Circulation Services Manager Circulation Associate II (2) Circulation Associate I (2)	\$ 239,534
50030	Wages-Part Time			311,916
51100	Employer-FICA			42,186
51105	Employer-IMRF Pension			24,831
60025	Postage			7,800
60700	Supplies & Materials			3,000
63010	Meetings & Conferences			2,000
64100	Contractual Services			15,125
90630	Health Insurance			87,223
Total Circulation Expenditures				\$ 733,615

**Wheaton Public Library
Community Engagement
Expenditures
Calendar Year 2026 Budget**

Fund	900	Wheaton Public Library Fund							
Org	90090004	Community Engagement Expenditures							
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
50010	Wages-Full Time	\$ 216,581	\$ 236,966	\$ 246,324	\$ 246,749	\$ 255,881	\$ 9,132	3.7%	
50030	Wages-Part Time	23,583	17,409	19,954	19,558	20,454	896	4.6%	
	Total Personal Services	240,164	254,375	266,278	266,307	276,335	10,028	3.8%	
51100	Employer-FICA	18,224	18,664	20,370	19,446	21,140	1,694	8.7%	
51105	Employer-IMRF Pension	11,592	13,473	16,011	15,251	17,299	2,048	13.4%	
	Total Employee Benefits	29,816	32,137	36,381	34,697	38,439	3,742	10.8%	
60700	Supplies & Materials	5,041	3,191	5,560	5,375	5,560	185	3.4%	
	Total Supplies & Materials	5,041	3,191	5,560	5,375	5,560	185	3.4%	
63010	Meetings & Conferences	1,484	874	1,500	1,500	1,500	-	0.0%	
63015	Dues & Subscriptions	213	278	340	340	340	-	0.0%	
63030	Advertising	41,455	45,420	61,154	61,154	64,385	3,231	5.3%	
69990	Programming	19,521	21,121	22,000	22,000	22,000	-	0.0%	
	Total Charges & Services	62,673	67,693	84,994	84,994	88,225	3,231	3.8%	
90630	Health Insurance	21,585	38,936	42,778	42,778	43,611	833	1.9%	
	Total Interfund Transfers	21,585	38,936	42,778	42,778	43,611	833	1.9%	
	Total Community Engagement	\$ 359,281	\$ 396,332	\$ 435,991	\$ 434,151	\$ 452,170	\$ 18,019	4.2%	

Wheaton Public Library
Community Engagement
Expenditures
Calendar Year 2026 Budget

Fund	900	Wheaton Public Library Fund		
Org	90090004	Community Engagement Expenditures		
Account	Description	Amount	Description	Budget
50010	Wages-Full Time		Community Engagement DH Community Engagement Coordinator Communications Coordinator Graphics/Marketing Coordinator	\$ 255,881
50030	Wages-Part Time			20,454
51100	Employer-FICA			21,140
51105	Employer-IMRF Pension			17,299
60700	Supplies & Materials			5,560
63010	Meetings and Conferences			1,500
63015	Dues & Subscriptions			340
63030	Advertising			64,385
69990	Programming			22,000
90630	Health Insurance			43,611
Total Community Engagement Expenditures				<u>\$ 452,170</u>

**Wheaton Public Library
Adult Services
Expenditures
Calendar Year 2026 Budget**

Fund 900 Wheaton Public Library Fund
Org 90090007 Adult Services Expenditures

		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
							\$	%
50010	Wages-Full Time	\$ 265,098	\$ 305,575	\$ 315,296	\$ 314,632	\$ 326,218	\$ 11,586	3.7%
50030	Wages-Part Time	19,230	27,235	28,669	15,434	19,386	3,952	25.6%
	Total Personal Services	284,328	332,810	343,965	330,066	345,604	15,538	4.7%
51100	Employer-FICA	21,073	24,859	26,313	23,808	26,539	2,731	11.5%
51105	Employer-IMRF Pension	14,717	19,320	22,358	19,799	21,635	1,836	9.3%
	Total Employee Benefits	35,790	44,179	48,671	43,607	48,174	4,567	10.5%
60700	Supplies & Materials	3,311	401	1,500	2,237	1,500	(737)	-32.9%
60980	Purchase of Books	142,068	128,797	147,500	133,879	141,500	7,621	5.7%
60983	Purchase of Digital Media	109,212	139,322	145,500	141,818	162,000	20,182	14.2%
60985	Purchase of Periodicals	14,726	15,791	15,000	15,000	17,600	2,600	17.3%
60987	Purchase of AV	25,534	27,280	29,000	41,187	26,000	(15,187)	-36.9%
	Total Supplies & Materials	294,851	311,591	338,500	334,121	348,600	14,479	4.3%
63010	Meetings & Conferences	4,214	2,152	4,000	4,000	4,000	-	0.0%
63015	Dues & Subscriptions	222	189	600	600	600	-	0.0%
63030	Advertising	3,412	3,559	4,700	4,700	2,700	(2,000)	-42.6%
68001	Software Licenses/Maint	143,878	117,166	123,641	118,198	113,661	(4,537)	-3.8%
69990	Programming	970	877	1,400	1,400	1,800	400	28.6%
	Total Charges & Services	152,696	123,943	134,341	128,898	122,761	(6,137)	-4.8%
90630	Health Insurance	107,926	97,340	64,167	64,167	87,222	23,055	35.9%
	Total Interfund Transfers	107,926	97,340	64,167	64,167	87,222	23,055	35.9%
	Total Adult Services	\$ 875,591	\$ 909,863	\$ 929,644	\$ 900,859	\$ 952,361	\$ 51,502	5.7%

**Wheaton Public Library
Adult Services
Expenditures
Calendar Year 2026 Budget**

Fund 900 Wheaton Public Library Fund
Org 90090007 Adult Services Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time		Adult Services Department Head Adult Services Associate II (2) Adult Services Librarians (2) Readers Service Coordinator	\$ 326,218
50030	Wages-Part Time			19,386
51100	Employer-FICA			26,539
51105	Employer-IMRF Pension			21,635
60700	Supplies & Materials			1,500
60980	Purchase of Books			141,500
60983	Purchase of Digital Media			162,000
60985	Purchase of Periodicals			17,600
60987	Purchase of AV			26,000
63010	Meetings and Conferences			4,000
63015	Dues and Subscriptions			600
63030	Advertising			2,700
68001	Software Licenses/Maintenance			113,661
69990	Programming			1,800
90630	Health Insurance			87,222
Total Adult Services				\$ 952,361

**Wheaton Public Library
Technical Services
Expenditures
Calendar Year 2026 Budget**

Fund 900 Wheaton Public Library Fund
Org 90090008 Technical Services Expenditures

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50010	Wages-Full Time	\$ 180,027	\$ 187,740	\$ 193,704	\$ 194,514	\$ 201,736	\$ 7,222	3.7%
50030	Wages-Part Time	38,249	42,644	47,096	43,699	48,276	4,577	10.5%
Total Personal Services		218,276	230,384	240,800	238,213	250,012	11,799	5.0%
51100	Employer-FICA	15,486	16,406	18,421	16,992	19,126	2,134	12.6%
51105	Employer-IMRF Pension	10,932	12,752	15,652	14,438	15,651	1,213	8.4%
Total Employee Benefits		26,418	29,158	34,073	31,430	34,777	3,347	10.6%
60700	Supplies & Materials	4,854	4,218	12,500	10,450	11,000	550	5.3%
Total Supplies & Materials		4,854	4,218	12,500	10,450	11,000	550	5.3%
63010	Meetings & Conferences	52	-	100	100	100	-	0.0%
63015	Dues & Subscriptions	673	684	695	695	695	-	0.0%
64100	Contractual Services	142,538	438,159	143,000	63,310	42,752	(20,558)	-32.5%
68001	Software Licenses/Maint	7,237	7,356	7,625	4,100	7,825	3,725	90.9%
Total Charges & Services		150,500	446,199	151,420	68,205	51,372	(16,833)	-24.7%
90630	Health Insurance	43,170	38,936	42,778	42,778	43,611	833	1.9%
Total Interfund Transfers		43,170	38,936	42,778	42,778	43,611	833	1.9%
75007	SBITA Principal-GASB 96	-	97,083	-	93,671	99,327	5,656	6.0%
75008	SBITA Interest-GASB 96	-	-	-	6,810	4,671	(2,139)	-31.4%
Total Debt Service		-	97,083	-	100,481	103,998	3,517	3.5%
Total Technical Services		\$ 443,218	\$ 845,978	\$ 481,571	\$ 491,557	\$ 494,770	\$ 3,213	0.7%

Wheaton Public Library

Technical Services

Expenditures

Calendar Year 2026 Budget

Fund	900	Wheaton Public Library Fund		
Org	90090008	Technical Services Expenditures		
Account	Description	Amount	Description	Budget
50010	Wages-Full Time		Deputy Director Cataloger	\$ 201,736
50030	Wages-Part Time			48,276
51100	Employer-FICA			19,126
51105	Employer-IMRF Pension			15,651
60700	Supplies & Materials			11,000
63010	Meetings and Conferences			100
63015	Dues and Subscriptions			695
64100	Contractual Services			42,752
		146,750	Misc Contractual Services	
		(103,998)	SBITA-GASB 96 Innovative	
68001	Software Licenses/Maintenance			7,825
90630	Health Insurance			43,611
75007	SBITA Principal-GASB 96		Innovative	99,327
75008	SBITA Interest-GASB 96		Innovative	4,671
Total Technical Services Expenditures				\$ 494,770

**Wheaton Public Library
Teen Services
Expenditures
Calendar Year 2026 Budget**

Fund 900 Wheaton Public Library Fund
Org 90090009 Teen Services Expenditures

		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
							\$	%
50010	Wages-Full Time	\$ 144,111	\$ 156,963	\$ 162,785	\$ 162,785	\$ 168,483	\$ 5,698	3.5%
50030	Wages-Part Time	-	-	-	3,090	-	(3,090)	-100.0%
Total Personal Services		144,111	156,963	162,785	165,875	168,483	2,608	1.6%
51100	Employer-FICA	10,657	11,637	12,453	12,113	12,889	776	6.4%
51105	Employer-IMRF Pension	7,525	9,044	10,581	9,843	10,547	704	7.2%
Total Employee Benefits		18,182	20,681	23,034	21,956	23,436	1,480	6.7%
60700	Supplies & Materials	580	448	500	555	750	195	35.1%
60980	Purchase of Books	8,483	8,907	9,100	9,235	10,000	765	8.3%
60983	Purchase of Digital Media	1,052	2,046	3,000	2,373	4,000	1,627	68.6%
60987	Purchase of A/V Materials	2,527	2,044	2,750	2,739	2,750	11	0.4%
Total Supplies & Materials		12,642	13,445	15,350	14,902	17,500	2,598	17.4%
63010	Meetings & Conferences	1,427	1,318	1,500	1,313	1,500	187	14.2%
63015	Dues & Subscriptions	317	474	680	680	680	-	0.0%
69990	Programming	4,861	4,928	5,000	5,965	6,000	35	0.6%
Total Charges & Services		6,605	6,720	7,180	7,958	8,180	222	2.8%
90630	Health Insurance	43,170	58,404	64,167	64,167	65,416	1,249	1.9%
Total Interfund Transfers		43,170	58,404	64,167	64,167	65,416	1,249	1.9%
Total Teen Services		\$ 224,710	\$ 256,213	\$ 272,516	\$ 274,858	\$ 283,015	\$ 8,157	3.0%

**Wheaton Public Library
Teen Services
Expenditures
Calendar Year 2026 Budget**

Fund 900 Wheaton Public Library Fund
Org 90090009 Teen Services Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			\$ 168,483
			Teen Services Department Head	
			Teen Services Coordinator	
			Teen Services Associate II	
51100	Employer-FICA			12,889
51105	Employer-IMRF Pension			10,547
60700	Supplies & Materials			750
60980	Purchase of Books			10,000
60983	Purchase of Digital Media			4,000
60987	Purchase of A/V Materials			2,750
63010	Meetings and Conferences			1,500
63015	Dues and Subscriptions			680
69990	Programming			6,000
90630	Health Insurance			65,416
Total Teen Services				\$ 283,015

**Wheaton Public Library
Technology & Instruction Services
Expenditures
Calendar Year 2026 Budget**

Fund 900 Wheaton Public Library Fund

Org 90090011 Technology & Instruction Services Expenditures

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50010	Wages-Full Time	\$ 121,475	\$ 147,030	\$ 189,490	\$ 188,496	\$ 195,408	\$ 6,912	3.7%
50030	Wages-Part Time	52,911	67,605	77,475	72,108	76,903	4,795	6.6%
	Total Personal Services	174,386	214,635	266,965	260,604	272,311	11,707	4.5%
51100	Employer-FICA	13,154	16,158	20,423	19,432	20,832	1,400	7.2%
51105	Employer-IMRF Pension	9,254	12,563	17,353	16,511	17,047	536	3.2%
	Total Employee Benefits	22,408	28,721	37,776	35,943	37,879	1,936	5.4%
60700	Supplies & Materials	554	434	2,600	2,100	2,600	500	23.8%
	Total Supplies & Materials	554	434	2,600	2,100	2,600	500	23.8%
63005	Training	333	1,936	2,000	2,000	-	(2,000)	-100.0%
63010	Meetings & Conferences	412	214	400	400	400	-	0.0%
63015	Dues & Subscriptions	427	390	1,250	2,026	300	(1,726)	-85.2%
69990	Programming	150	-	400	150	400	250	166.7%
	Total Charges & Services	1,322	2,540	4,050	4,576	1,100	(3,476)	-76.0%
90630	Health Insurance	21,585	19,468	42,778	42,778	43,617	839	2.0%
	Total Interfund Transfers	21,585	19,468	42,778	42,778	43,617	839	2.0%
	Total Technology & Instruction Services	\$ 220,255	\$ 265,798	\$ 354,169	\$ 346,001	\$ 357,507	\$ 11,506	3.3%

Wheaton Public Library

Technology & Instruction Services

Expenditures

Calendar Year 2026 Budget

Fund	900	Wheaton Public Library Fund			
Org	90090011	Technology & Instruction Services Expenditures			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time		Technology & Instruction Services DH Tech Center Supervisor	\$	195,408
50030	Wages-Part Time				76,903
51100	Employer-FICA				20,832
51105	Employer-IMRF				17,047
60700	Supplies & Materials				2,600
63010	Meetings & Conferences				400
63015	Dues & Subscriptions				300
69990	Programming				400
90630	Health Insurance				43,617
Total Technology & Instruction Services				\$	357,507

**Wheaton Public Library
Information Technology
Expenditures
Calendar Year 2026 Budget**

Fund 900 Wheaton Public Library Fund
Org 90090012 Information Technology Expenditures

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
50010	Wages-Full Time	\$ 131,276	\$ 115,550	\$ 101,439	\$ 102,189	\$ 105,998	\$ 3,809	3.7%
	Total Personal Services	131,276	115,550	101,439	102,189	105,998	3,809	3.7%
51100	Employer-FICA	9,762	8,611	7,760	7,760	8,109	349	4.5%
51105	Employer-IMRF Pension	6,892	6,690	6,594	6,594	6,636	42	0.6%
	Total Employee Benefits	16,654	15,301	14,354	14,354	14,745	391.00	2.7%
60700	Supplies & Materials	20,224	19,682	18,000	13,500	18,000	4,500	33.3%
	Total Supplies & Materials	20,224	19,682	18,000	13,500	18,000	4,500	33.3%
64100	Contractual Services	-	-	500	500	500	-	0.0%
65510	Equipment Rental	-	-	-	-	28,400	28,400	100.0%
67700	Communications	-	-	-	-	12,600	12,600	100.0%
68001	Software License/Maint	21,911	20,955	31,480	30,000	31,480	1,480	4.9%
69900	Contingencies	-	1,084	12,375	11,000	12,375	1,375	12.5%
	Total Charges & Services	21,911	22,039	44,355	41,500	85,355	43,855	105.7%
90630	Health Insurance	43,170	38,936	21,389	21,389	21,805	416	1.9%
	Total Interfund Transfers	43,170	38,936	21,389	21,389	21,805	416	1.9%
	Total Information Technology	\$ 233,235	\$ 211,508	\$ 199,537	\$ 192,932	\$ 245,903	\$ 52,971	27.5%

**Wheaton Public Library
Information Technology
Expenditures
Calendar Year 2026 Budget**

Fund	900	Wheaton Public Library Fund			
Org	90090012	Information Technology Expenditures			
Account	Description	Amount	Description	Budget	
50010	Wages-Full Time		IT/Facilities Manager IT Associate	\$	105,998
51100	Employer-FICA				8,109
51105	Employer-IMRF Pension				6,636
60700	Supplies & Materials				18,000
64100	Contractual Services				500
65510	Equipment Rental				28,400
		25,000	Copier Rental		
		2,000	Copies		
		1,400	Postage Machine		
67700	Communications				12,600
		300	Communications		
		4,700	Internet Line		
		5,500	Internet Service		
		2,100	Telephone		
68001	Software License/Maintenance				31,480
69900	Contingencies				12,375
90630	Health Insurance				21,805
Total Library Information Technology Expenditures					\$ 245,903

Wheaton Public Library
General Building Operations
Expenditures
Calendar Year 2026 Budget

Fund	900	Wheaton Public Library Fund							
Org	90090020	General Building Operations Expenditures							
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
60025	Postage	\$ 152	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.0%	
60700	Supplies & Materials	39,237	42,980	46,600	46,600	46,600	-	0.0%	
Total Supplies & Materials		39,389	42,980	46,700	46,700	46,700	-	0.0%	
64100	Contractual Services	92,704	96,570	107,520	107,520	156,161	48,641	45.2%	
64125	Snow Removal	9,230	13,480	15,000	15,000	15,000	-	0.0%	
65510	Equipment Rental	24,890	30,277	28,400	30,000	-	(30,000)	-100.0%	
67700	Communications	15,791	9,991	12,600	12,600	-	(12,600)	-100.0%	
67705	Utilities-Gas	23,395	14,433	25,000	25,000	25,000	-	0.0%	
69060	Building & Contents Ins	37,175	41,996	48,000	45,280	48,000	2,720	6.0%	
Total Charges & Services		203,185	206,747	236,520	235,400	244,161	8,761	3.7%	
91620	Liability Insurance	12,379	12,445	11,161	11,161	12,276	1,115	10.0%	
96600	Fleet Services	3,968	8,598	8,184	8,184	6,201	(1,983)	-24.2%	
Total Interfund Transfers		16,347	21,043	19,345	19,345	18,477	(868)	-4.5%	
Total General Building Operations		\$ 258,921	\$ 270,770	\$ 302,565	\$ 301,445	\$ 309,338	\$ 7,893	2.6%	

Wheaton Public Library

General Building Operations

Expenditures

Calendar Year 2026 Budget

Fund	900	Wheaton Public Library Fund		
Org	90090020	General Building Operation Expenditures		
Account	Description	Amount	Description	Budget
60025	Postage			\$ 100
60700	Supplies and Materials			46,600
		21,000	Cleaning Supplies	
		600	First Aid Kit	
		22,000	Miscellaneous Supplies	
		3,000	Water Dispensers	
64100	Contractual Services			156,161
		400	Backflow Testing	
		22,500	Bathroom Cleaning	
		20,000	Carpet cleaning	
		2,000	Defibrillator service	
		1,500	Document Shredding	
		15,141	Elevator Service/Repair/Inspection	
		10,000	Fire/Safety Tests/Repairs	
		15,000	Floor/Window Cleaning	
		15,000	General Service Calls	
		31,100	HVAC Service/Repair	
		12,600	Landscaping	
		420	Pest Control	
		5,000	Roof Maintenance	
		5,500	Wheaton Sanitary	
64125	Snow Removal			15,000
67705	Utilities-Gas			25,000
69060	Building & Contents Insurance			48,000
91620	Liability Insurance			12,276
96600	Fleet Services			6,201
Total General Building Operations Expenditures				\$ 309,338

Wheaton Public Library
Library Capital Equipment Replacement Fund
Fund Summary
Calendar Year 2026 Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 324,359	\$ 378,305	\$ 411,310	\$ 411,310	\$ 288,387		
<u>Revenues</u>							
Investment Income	\$ 15,529	\$ 18,844	\$ 18,000	\$ 15,000	\$ 15,000	\$ -	0.0%
Interfund Transfers In	38,417	95,074	39,969	39,969	40,769	800	2.0%
Total Revenues	\$ 53,946	\$ 113,918	\$ 57,969	\$ 54,969	\$ 55,769	\$ 800	1.5%
<u>Expenditures</u>							
Capital Outlays	\$ -	\$ 80,913	\$ 49,266	\$ 177,892	\$ 59,266	\$ (118,626)	-66.7%
Total Expenditures	\$ -	\$ 80,913	\$ 49,266	\$ 177,892	\$ 59,266	\$ (118,626)	-66.7%
Revenues Over/ (Under) Expenditures	\$ 53,946	\$ 33,005	\$ 8,703	\$ (122,923)	\$ (3,497)		
Ending Fund Balance	\$ 378,305	\$ 411,310	\$ 420,013	\$ 288,387	\$ 284,890		

Wheaton Public Library
Library Capital Equipment Replacement Fund
Revenues
Calendar Year 2026 Budget

Fund	940	Library Cap Equip Replace Fund							
Org	94009000	Library Cap Equip Replace Revenues							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
46000	Interest Income-Invest		\$ 15,529	\$ 18,844	\$ 18,000	\$ 15,000	\$ 15,000	\$ -	0.0%
Total Investment Income			15,529	18,844	18,000	15,000	15,000	-	0.0%
84900	Cap Equip Repl Fund-Library		38,417	39,186	39,969	39,969	40,769	800	2.0%
87982	Transfer In-Lib Garbe Book		-	55,888	-	-	-	-	0.0%
Total Interfund Transfers			38,417	95,074	39,969	39,969	40,769	800	2.0%
Total Library Cap Equip Replace Revenues			\$ 53,946	\$ 113,918	\$ 57,969	\$ 54,969	\$ 55,769	\$ 800	1.5%

Wheaton Public Library
Library Capital Equipment Replacement Fund
Expenditures
Calendar Year 2026 Budget

Fund	940	Library Cap Equip Replace Fund							
Org	94090010	Library Cap Equip Replace Expenditures							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
70030	Operating Equipment		\$ -	\$ 80,913	\$ 49,266	\$ 177,892	\$ 59,266	\$ (118,626)	-66.7%
	Total Capital Outlays		-	80,913	49,266	177,892	59,266	(118,626)	-66.7%
Total Library Cap Equip Replacement Fund			\$ -	\$ 80,913	\$ 49,266	\$ 177,892	\$ 59,266	\$ (118,626)	-66.7%

**Wheaton Public Library
Library Capital Equipment Replacement Fund
Expenditures
Calendar Year 2026 Budget**

Fund 940 Library Cap Equip Replace Fund

Org 94090010 Library Cap Equip Replace Expenditures

Account	Description	Amount	Description	Budget
70030	Operating Equipment			\$ 59,266
		10,000	LB - Early Childhood Table Replacement	
		31,878	LB - Tech Center	
		17,388	LB - Teen Space	
Total Library Cap Equip Replace Expenditures				\$ 59,266

**Wheaton Public Library
Library Technology Replacement Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 310,158	\$ 324,428	\$ 358,801	\$ 358,801	\$ 398,283		
<u>Revenues</u>							
Investment Income	\$ 15,432	\$ 17,040	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
Miscellaneous	1,164	1,104	-	-	-	-	0.0%
Interfund Transfers In	35,822	31,297	33,482	33,482	31,532	(1,950)	-5.8%
Total Revenues	\$ 52,418	\$ 49,441	\$ 51,482	\$ 51,482	\$ 49,532	\$ (1,950)	-3.8%
<u>Expenditures</u>							
Capital Outlays	\$ 38,148	\$ 15,068	\$ 12,000	\$ 12,000	\$ 28,000	\$ 16,000	133.3%
Total Expenditures	\$ 38,148	\$ 15,068	\$ 12,000	\$ 12,000	\$ 28,000	\$ 16,000	133.3%
Revenues Over/ (Under) Expenditures	\$ 14,270	\$ 34,373	\$ 39,482	\$ 39,482	\$ 21,532		
Ending Fund Balance	\$ 324,428	\$ 358,801	\$ 398,283	\$ 398,283	\$ 419,815		

Wheaton Public Library
Library Technology Replacement Fund
Revenues
Calendar Year 2026 Budget

Fund	941	Library Technology Replace Fund							
Org	94109000	Library Tech Replace Fund Revenues							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
46000	Interest Income-Invest		\$ 15,432	\$ 17,040	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
	Total Investment Income		15,432	17,040	18,000	18,000	18,000	-	0.0%
47000	Miscellaneous Revenues		1,164	1,104	-	-	-	-	0.0%
	Total Miscellaneous		1,164	1,104	-	-	-	-	0.0%
83900	Technology Repl Fund-Library		35,822	31,297	33,482	33,482	31,532	(1,950)	-5.8%
	Total Interfund Transfers		35,822	31,297	33,482	33,482	31,532	(1,950)	-5.8%
Total Library Tech Replace Fund Revenues			\$ 52,418	\$ 49,441	\$ 51,482	\$ 51,482	\$ 49,532	\$ (1,950)	-3.8%

**Wheaton Public Library
Library Technology Replacement Fund
Expenditures
Calendar Year 2026 Budget**

Fund 941 Library Technology Replace Fund
Org 94190010 Library Tech Replace Fund Expenditures

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
70035	Technology Equipment	\$ 38,148	\$ 15,068	\$ 12,000	\$ 12,000	\$ 28,000	\$ 16,000	133.3%
Total Capital Outlays		38,148	15,068	12,000	12,000	28,000	16,000	133.3%
Total Library Tech Replacement Fund		\$ 38,148	\$ 15,068	\$ 12,000	\$ 12,000	\$ 28,000	\$ 16,000	133.3%

Wheaton Public Library
Library Technology Replacement Fund
Expenditures
Calendar Year 2026 Budget

Fund	941	Library Technology Replace Fund			
Org	94190010	Library Tech Replace Fund Expenditures			
Account	Description	Amount	Description	Budget	
70035	Technology Equipment			\$	28,000
		28,000	Self Check Replacement		
Total Library Tech Replacement Fund Expenditures				\$	28,000

**Wheaton Public Library
Library Building Renewal Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj.	
						\$	%
Beginning Fund Balance	\$ 529,897	\$ 1,184,438	\$ 973,802	\$ 973,802	\$ 1,066,473		
<u>Revenues</u>							
Intergovernmental	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ (750,000)	-100.0%
Investment Income	44,794	43,070	45,000	45,000	45,000	-	0.0%
Interfund Transfers In	673,011	188,466	204,471	204,471	221,040	16,569	8.1%
Total Revenues	\$ 717,805	\$ 231,536	\$ 999,471	\$ 999,471	\$ 266,040	\$ 16,569	1.7%
<u>Expenditures</u>							
Capital Outlays	\$ 63,264	\$ 442,172	\$ 1,691,736	\$ 906,800	\$ 609,483	\$ (297,317)	-32.8%
Total Expenditures	\$ 63,264	\$ 442,172	\$ 1,691,736	\$ 906,800	\$ 609,483	\$ (297,317)	-32.8%
Revenues Over/ (Under) Expenditures	\$ 654,541	\$ (210,636)	\$ (692,265)	\$ 92,671	\$ (343,443)		
Ending Fund Balance	\$ 1,184,438	\$ 973,802	\$ 281,537	\$ 1,066,473	\$ 723,030		

**Wheaton Public Library
Library Building Renewal Fund
Revenues
Calendar Year 2026 Budget**

Fund	942	Library Building Renewal Fund							
Org	94209000	Library Building Renewal Fund Revenues							
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
40800	Grant Revenue	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ (750,000)	-100.0%	
Total Intergovernmental		-	-	750,000	750,000	-	(750,000)	-100.0%	
46000	Interest Income-Invest	44,794	43,070	45,000	45,000	45,000	-	0.0%	
Total Investment Income		44,794	43,070	45,000	45,000	45,000	-	0.0%	
85900	Building Renewal Fund-Library	673,011	188,466	204,471	204,471	221,040	16,569	8.1%	
Total Interfund Transfers		673,011	188,466	204,471	204,471	221,040	16,569	8.1%	
Total Library Renewal Fund Revenues		\$ 717,805	\$ 231,536	\$ 999,471	\$ 999,471	\$ 266,040	\$ (733,431)	-73.4%	

Wheaton Public Library
Library Building Renewal Fund
Expenditures
Calendar Year 2026 Budget

Fund	942	Library Building Renewal Fund							
Org	94290010	Library Building Renewal Fund Expenditures							
		2023		2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual		Actual	Budget	Projected	Budget	\$	%
70001	Building Improvements	\$	63,264	\$ 442,172	\$ 1,691,736	\$ 906,800	\$ 609,483	\$ (297,317)	-32.8%
Total Capital Outlays			63,264	442,172	1,691,736	906,800	609,483	(297,317)	-32.8%
Total Library Building Renewal Fund		\$	63,264	\$ 442,172	\$ 1,691,736	\$ 906,800	\$ 609,483	\$ (297,317)	-32.8%

Wheaton Public Library
Library Building Renewal Fund
Expenditures
Calendar Year 2026 Budget

Fund	942	Library Building Renewal Fund			
Org	94290010	Library Building Renewal Fund Expenditures			
Account	Description	Amount	Description	Budget	
70001	Building Improvements			\$	609,483
		308,183	New Tech Center Space		
		281,300	New Teen Activity Room		
		20,000	Youth Entryway Stair Carpet		
Total Library Building Renewal Fund Expenditures					<u>\$ 609,483</u>

**Wheaton Public Library
Library Capital Projects Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual		2024 Actual		2025 Budget		2025 Projected		2026 Budget		26 Budget vs 25 Proj. \$ %	
Beginning Fund Balance	\$	21,314	\$	21,314	\$	21,314	\$	21,314	\$	21,314		
Revenues												
Investment Income	\$	-	\$	-	\$	-	\$	-	\$	-	\$	- 0.0%
Interfund Transfers In	\$	-	\$	-	\$	-	\$	-	\$	-	\$	- 0.0%
Total Revenues	\$	-	\$	-	\$	-	\$	-	\$	-	\$	- 0.0%
Expenditures												
Capital Outlays	\$	-	\$	-	\$	-	\$	-	\$	-	-	0.0%
Total Expenditures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	- 0.0%
Revenues Over/ (Under) Expenditures		-		-		-		-		-		
Ending Fund Balance	\$	21,314	\$	21,314	\$	21,314	\$	21,314	\$	21,314		

Wheaton Public Library
Adams Memorial Fund
Fund Summary
Calendar Year 2026 Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
Beginning Fund Balance	\$ 332,422	\$ 383,068	\$ 436,520	\$ 436,520	\$ 484,020		
Revenues							
Investment Income	\$ 58,288	\$ 57,572	\$ 57,100	\$ 51,500	\$ 57,100	\$ 5,600	10.9%
Total Revenues	\$ 58,288	\$ 57,572	\$ 57,100	\$ 51,500	\$ 57,100	\$ 5,600	10.9%
Expenditures							
Charges & Services	\$ 7,642	\$ 4,120	\$ 5,600	\$ 4,000	\$ 5,600	\$ 1,600	40.0%
Total Expenditures	\$ 7,642	\$ 4,120	\$ 5,600	\$ 4,000	\$ 5,600	\$ 1,600	40.0%
Revenues Over/ (Under) Expenditures	\$ 50,646	\$ 53,452	\$ 51,500	\$ 47,500	\$ 51,500		
Ending Fund Balance	\$ 383,068	\$ 436,520	\$ 488,020	\$ 484,020	\$ 535,520		

Wheaton Public Library
Adams Memorial Fund
Revenues
Calendar Year 2026 Budget

Fund	981	Adams Memorial Fund							
Org	98109000	Adams Memorial Fund Revenues							
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
46000	Interest Income-Investments	\$ 8,371	\$ 9,497	\$ 7,000	\$ 6,400	\$ 7,000	\$ 600	9.4%	
46020	Invest Inc-Realized Gain/Loss	(5,641)	88	100	100	100	-	0.0%	
46030	Invest Inc-Market Value Gain/Loss	55,558	47,987	50,000	45,000	50,000	5,000	11.1%	
Total Investment Income		58,288	57,572	57,100	51,500	57,100	5,600	10.9%	
Total Adams Memorial Fund Revenues		\$ 58,290	\$ 57,575	\$ 57,100	\$ 51,500	\$ 57,100	\$ 5,600	10.9%	

Wheaton Public Library
Adams Memorial Fund
Expenditures
Calendar Year 2026 Budget

Fund	981	Adams Memorial Fund							
Org	98190010	Adams Memorial Fund Expenditures							
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
64130	Investment Manager Fees	\$ 3,609	\$ 4,120	\$ 5,600	\$ 4,000	\$ 5,600	\$ 1,600	40.0%	
69900	Contingencies	4,033	-	-	-	-	-	0.0%	
Total Charges & Services		7,642	4,120	5,600	4,000	5,600	1,600	40.0%	
Total Adams Memorial Fund		\$ 7,642	\$ 4,121	\$ 5,600	\$ 4,000	\$ 5,600	\$ 1,600	40.0%	

Wheaton Public Library
Adams Memorial Fund
Expenditures
Calendar Year 2026 Budget

Fund	981	Adams Memorial Fund			
Org	98190010	Adams Memorial Fund Expenditures			
Account	Description	Amount	Description	Budget	
64130	Investment Manager Fees		DuPage Foundation	\$	5,600
Total Adams Memorial Fund Expenditures				\$	5,600

**Wheaton Public Library
Garbe Book Endowment Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual		2024 Actual		2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
Beginning Fund Balance	\$	42,789	\$	50,001	\$	-	\$	-	-
<u>Revenues</u>									
Investment Income	\$	7,601	\$	6,268	\$	9,320	\$	-	-
Total Revenues	\$	7,601	\$	6,268	\$	9,320	\$	-	0.0%
<u>Expenditures</u>									
Charges & Services	\$	389	\$	381	\$	450	\$	-	-
Interfund Transfers Out		-		55,888		-		-	-
Total Expenditures	\$	389	\$	56,269	\$	450	\$	-	0.0%
Revenues Over/ (Under) Expenditures	\$	7,212	\$	(50,001)	\$	8,870	\$	-	-
Ending Fund Balance	\$	50,001	\$	-	\$	8,870	\$	-	-

Wheaton Public Library
Garbe Book Endowment Fund
Revenues
Calendar Year 2026 Budget

Fund	982	Garbe Book Endowment Fund								
Org	98209000	Garbe Book Endowment Fund Revenues								
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.			
		Actual	Actual	Budget	Projected	Budget	\$		%	
46000	Interest Income-Investments	\$ 1,092	\$ 917	\$ 1,300	\$ -	\$ -	\$ -		0.0%	
46020	Invest Inc-Realized Gain/Loss	(735)	11	20	-	-	-		0.0%	
46030	Invest Inc-Market Value Gain/Loss	7,244	5,340	8,000	-	-	-		0.0%	
Total Investment Income		7,601	6,268	9,320	-	-	-		0.0%	
Total Garbe Book Endowment Fund Revenues		\$ 7,601	\$ 6,268	\$ 9,320	\$ -	\$ -	\$ -		0.0%	

Wheaton Public Library
Garbe Book Endowment Fund
Expenditures
Calendar Year 2026 Budget

Fund	982	Garbe Book Endowment Fund								
Org	98290010	Garbe Book Endowment Fund Expenditures								
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.			
		Actual	Actual	Budget	Projected	Budget	\$		%	
64130	Investment Manager Fees	\$ 389	\$ 381	\$ 450	\$ -	\$ -	\$ -	-	0.0%	
	Total Charges & Services	389	381	450	-	-	-	-	0.0%	
97982	Transfer Out-Lib Cap Equip Repl	-	55,888	-	-	-	-	-	0.0%	
	Total Interfund Transfer	-	55,888	-	-	-	-	-	0.0%	

**Wheaton Public Library
Library Agency Endowment Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual		2024 Actual		2025 Budget		2025 Projected		2026 Budget		26 Budget vs 25 Proj. \$ %	
Beginning Fund Balance	\$	96,360	\$	187,458	\$	228,223	\$	228,223	\$	274,193		
Revenues												
Investment Income	\$	21,874	\$	28,487	\$	40,050	\$	28,050	\$	40,050	\$	12,000 42.8%
Miscellaneous		73,918		14,078		10,000		19,620		10,000		(9,620) -49.0%
Total Revenues	\$	95,792	\$	42,565	\$	50,050	\$	47,670	\$	50,050	\$	2,380 5.0%
Expenditures												
Charges & Services	\$	1,195	\$	1,800	\$	1,700	\$	1,700	\$	1,700	\$	- 0.0%
Interfund Transfers Out		3,499		-		-		-		-		- 0.0%
Total Expenditures	\$	4,694	\$	1,800	\$	1,700	\$	1,700	\$	1,700	\$	- 0.0%
Revenues Over/ (Under) Expenditures	\$	91,098	\$	40,765	\$	48,350	\$	45,970	\$	48,350		
Ending Fund Balance	\$	187,458	\$	228,223	\$	276,573	\$	274,193	\$	322,543		

Wheaton Public Library

Library Agency Endowment Fund

Revenues

Calendar Year 2026 Budget

Fund	983	Library Agency Endowment Fund							
Org	98309000	Library Agency Endowment Fund Revenue							
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj		
		Actual	Actual	Budget	Projected	Budget	\$	%	
46000	Interest Income-Investments	\$ 3,134	\$ 4,733	\$ 5,000	\$ 4,000	\$ 5,000	\$ 1,000	25.0%	
46020	Invest Inc-Realized Gain/Loss	(1,660)	43	50	50	50	-	0.0%	
46030	Invest Inc-Market Value Gain/Loss	20,400	23,711	35,000	24,000	35,000	11,000	45.8%	
Total Investment Income		21,874	28,487	40,050	28,050	40,050	12,000	42.8%	
47007	Donations-DuPage Foundation	73,918	14,078	10,000	19,620	10,000	(9,620)	-49.0%	
Total Miscellaneous Revenue		73,918	14,078	10,000	19,620	10,000	(9,620)	-49.0%	
Total Library Agency Endowment Fund Revenue		\$ 95,792	\$ 42,565	\$ 50,050	\$ 47,670	\$ 50,050	\$ 2,380	5.0%	

Wheaton Public Library
Library Agency Endowment Fund
Expenditures
Calendar Year 2026 Budget

Fund	983	Library Agency Endowment Fund								
Org	98390010	Library Agency Endowment Fund Expenditures								
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.			
		Actual	Actual	Budget	Projected	Budget	\$	%		
64130	Investment Manager Fees	\$ 1,195	\$ 1,800	\$ 1,700	\$ 1,700	\$ 1,700	\$ -	0.0%		
Total Charges & Services		1,195	1,800	1,700	1,700	1,700	-	0.0%		
97981	Transfer Out-Lib Youth	3,499	-	-	-	-	-	0.0%		
Total Interfund Transfers		3,499	-	-	-	-	-	0.0%		
Total Library Agency Endowment Fund		\$ 4,694	\$ 1,800	\$ 1,700	\$ 1,700	\$ 1,700	\$ -	0.0%		

Wheaton Public Library
Library Agency Endowment Fund
Expenditures
Calendar Year 2026 Budget

Fund	983	Library Agency Endowment Fund			
Org	98390010	Library Agency Endowment Fund Expenditures			
Account	Description	Amount	Description	Budget	
64130	Investment Manager Fees		DuPage Foundation	\$	1,700
Total Library Agency Endowment Fund Expenditures				\$	1,700

**Wheaton Public Library
Library Theodore Utchen Agency Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual		2024 Actual		2025 Budget		2025 Projected		2026 Budget		26 Budget vs 25 Proj. \$ %	
Beginning Fund Balance	\$	86,179	\$	100,703	\$	114,925	\$	114,925	\$	138,275		
Revenues												
Investment Income	\$	15,308	\$	15,141	\$	16,550	\$	24,200	\$	16,550	\$	(7,650) -31.6%
Total Revenues	\$	15,308	\$	15,141	\$	16,550	\$	24,200	\$	16,550	\$	(7,650) -31.6%
Expenditures												
Charges & Services	\$	784	\$	919	\$	850	\$	850	\$	850	\$	- 0.0%
Total Expenditures	\$	784	\$	919	\$	850	\$	850	\$	850	\$	- 0.0%
Revenues Over/ (Under) Expenditures	\$	14,524	\$	14,222	\$	15,700	\$	23,350	\$	15,700		
Ending Fund Balance	\$	100,703	\$	114,925	\$	130,625	\$	138,275	\$	153,975		

Wheaton Public Library
Library Theodore Utchen Agency Fund
Revenues
Calendar Year 2026 Budget

Fund	984	Library Theodore Utchen Agency Fund							
Org	98409000	Library Theodore Utchen Agency Fund Revenue							
		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
		Actual	Actual	Budget	Projected	Budget	\$	%	
46000	Interest Income-Investments	\$ 2,198	\$ 2,498	\$ 1,500	\$ 11,650	\$ 1,500	\$ (10,150)	-87.1%	
46020	Invest Inc-Realized Gain/Loss	(1,481)	23	50	50	50	-	0.0%	
46030	Invest Inc-Market Value Gain/Loss	14,591	12,620	15,000	12,500	15,000	2,500	20.0%	
Total Investment Income		15,308	15,141	16,550	24,200	16,550	(7,650)	-31.6%	
Total Library Theodore Uthcen Agency Fund Revenue		\$ 15,308	\$ 15,141	\$ 16,550	\$ 24,200	\$ 16,550	\$ (7,650)	-31.6%	

**Wheaton Public Library
Library Theodore Utchen Agency Fund
Expenditures
Calendar Year 2026 Budget**

Fund 984 Library Theodore Utchen Agency Fund

Org 98490010 Library Theodore Utchen Agency Fund Expenditures

		2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
		Actual	Actual	Budget	Projected	Budget	\$	%
64130	Investment Manager Fees	\$ 784	\$ 919	\$ 850	\$ 850	\$ 850	\$ -	0.0%
Total Charges & Services		784	919	850	850	850	-	0.0%
Total Library Theodore Utchen Agency Fund		\$ 784	\$ 919	\$ 850	\$ 850	\$ 850	\$ -	0.0%

Wheaton Public Library
Library Theodore Utchen Agency Fund
Expenditures
Calendar Year 2026 Budget

Fund	984	Library Theodore Utchen Agency Fund			
Org	98490010	Library Theodore Utchen Agency Fund Expenditures			
	Account	Description	Amount	Description	Budget
	64130	Investment Manager Fees		DuPage Foundation	\$ 850
Total Library Theodore Utchen Agency Fund Expenditures					\$ 850

**Wheaton Public Library
Library Youth Fund
Fund Summary
Calendar Year 2026 Budget**

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	26 Budget vs 25 Proj. \$ %	
Beginning Fund Balance	\$ -	\$ 6,665	\$ 14,364	\$ 14,364	\$ 18,469		
Revenues							
Investment Income	\$ 147	\$ 1,047	\$ 1,355	\$ 1,755	\$ 1,355	\$ (400)	-22.8%
Miscellaneous	3,098	6,919	3,000	2,500	3,000	500	20.0%
Interfund Transfers In	3,499	-	-	-	-	-	0.0%
Total Revenues	\$ 6,744	\$ 7,966	\$ 4,355	\$ 4,255	\$ 4,355	\$ 100	2.4%
Expenditures							
Charges & Services	\$ 79	\$ 267	\$ 150	\$ 150	\$ 150	\$ -	0.0%
Total Expenditures	\$ 79	\$ 267	\$ 150	\$ 150	\$ 150	\$ -	0.0%
Revenues Over/ (Under) Expenditures	\$ 6,665	\$ 7,699	\$ 4,205	\$ 4,105	\$ 4,205		
Ending Fund Balance	\$ 6,665	\$ 14,364	\$ 18,569	\$ 18,469	\$ 22,674		

Wheaton Public Library
Library Youth Fund
Revenues
Calendar Year 2026 Budget

Fund	985	Library Youth Fund							
Org	98509000	Library Youth Fund Revenue							
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.	
			Actual	Actual	Budget	Projected	Budget	\$	%
46000	Interest Income-Investments	\$	12	\$ 184	\$ 150	\$ 250	\$ 150	\$ (100)	-40.0%
46020	Invest Inc-Realized Gain/Loss		-	1	5	5	5	-	0.0%
46030	Invest Inc-Market Value Gain/Loss		135	862	1,200	1,500	1,200	(300)	-20.0%
Total Investment Income			147	1,047	1,355	1,755	1,355	(400)	-22.8%
47007	Donations-DuPage Foundation		3,098	6,919	3,000	2,500	3,000	500	20.0%
Total Miscellaneous Revenue			3,098	6,919	3,000	2,500	3,000	500	20.0%
87981	Transfer In-Lib Agency Endwmnt		3,499	-	-	-	-	-	0.0%
Total Interfund Transfers			3,499	-	-	-	-	-	0.0%
Total Library Youth Fund Revenue			\$ 6,744	\$ 7,966	\$ 4,355	\$ 4,255	\$ 4,355	\$ 100	2.4%

**Wheaton Public Library
Library Youth Fund
Expenditures
Calendar Year 2026 Budget**

Fund	985	Library Youth Fund								
Org	98590010	Library Youth Fund Expenditures								
			2023	2024	2025	2025	2026	26 Budget vs 25 Proj.		
			Actual	Actual	Budget	Projected	Budget	\$	%	
64130	Investment Manager Fees		\$ 79	\$ 267	\$ 150	\$ 150	\$ 150	\$ -	0.0%	
Total Charges & Services			79	267	150	150	150	-	0.0%	
Total Library Youth Fund			\$ 79	\$ 267	\$ 150	\$ 150	\$ 150	\$ -	0.0%	

Wheaton Public Library
Library Youth Fund
Expenditures
Calendar Year 2026 Budget

Fund	985	Library Youth Fund			
Org	98590010	Library Youth Fund Expenditures			
	Account	Description	Amount	Description	Budget
	64130	Investment Manager Fees		DuPage Foundation	\$ 150
Total Library Youth Fund Expenditures					<u>\$ 150</u>

City of Wheaton Glossary Calendar Year 2026 Budget

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting or a particular departmental operation or project. To assist the reader of the document in understanding these terms, a glossary has been included in the document.

Abatement: A partial or complete cancellation of a property tax levy imposed by the City.

Accrual Basis: A basis of accounting utilized by proprietary fund types and pension trust funds where revenues and additions are recorded when earned and expenses and deductions are recorded at the time liabilities are incurred.

Activity: A significant element of a department's programmatic responsibilities is performed to accomplish a function for which a department is responsible.

Ad Valorem Tax: A tax levied on the assessed value of real property (also known as "property tax").

Administrative Services: An account used by the City to account for money received by the City's General Fund from other funds for their share of administrative overhead and other applicable expenditures that are accounted for in the General Fund.

Adopted Budget: The original budget was approved by the City Council at the beginning of the fiscal year.

Amended Budget: The current or revised budget, resulting from changes to the Adopted Budget during the fiscal year as modified by the City Council action.

Amortization: The reduction of debt through regular payments of principal and interest, of which the principal payments are sufficient to retire the debt instrument at a predetermined date known as maturity.

Annexation: The incorporation of land into an existing City with a resulting change in the boundaries of that City.

Annual Comprehensive Financial Report (ACFR): A report that summarizes financial data for the previous fiscal year in a standardized format.

Appropriation: A specific amount of money authorized by the City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeably with expenditures.

APWA (American Public Works Association): An association representing Department Heads and other employees of Public Works, Water, Sewer, and other utilities across the nation.

Assessed Value: A valuation set upon real estate or other property by the Township Property Appraiser as a basis for levying taxes.

Assigned Fund Balance: Includes amounts intended to be utilized by the City for specific purposes. In Governmental Funds other than the General Fund, the assigned fund balance represents the amount that is not otherwise designated. The City Manager is authorized to designate assigned fund balance for the General Fund.

Audit: A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the City's financial statements. The audit tests the City's account system to determine whether the internal accounting controls are both available and being used.

Balanced Budget: The City considers the budget, at each fund level, to be balanced where revenues, plus planned fund balance reserve drawdowns, equal expenditures. The budget, at each fund level, may or may not be balanced due to a variety of factors, such as capital expenditures, one-time expenditures, one-time revenues, and extraordinary financial economic conditions. The City appropriately plans through the financial forecast, Capital Improvement Plan, and fund balance policies to build fund balance reserves to be available to address these factors.

Benchmarking: Comparing one's performance to that of their past performance or to that of comparable communities.

City of Wheaton Glossary Calendar Year 2026 Budget

Bond: A written promise to pay a specified sum of money, called face value or principal, at a specified date in the future, called maturity date, together with periodic interest at a specified rate.

Bonding: The act of borrowing money to be repaid, including interest, at specified dates.

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and or bond conditions.

Budget: A comprehensive financial plan of operations for a given period.

Budget Amendment: Per City policy, any budgetary transaction that causes an increase or decrease in a fund's total.

Budget Message: The opening section of the budget provides the City Council and the Public with a general summary of the most important aspects of the budget and changes from the current and previous fiscal years.

Capital Assets: Assets with a useful life of several years. The capitalization threshold for infrastructure (land, building, and land improvements) is \$25,000. The threshold for vehicles, machinery, and equipment is \$5,000. Capital assets are also called fixed assets.

Capital Equipment: Equipment with an expected life of more than two years and a value typically over \$500. The accounts Operating Equipment and Communications Equipment in the City budget are used to record these types of expenditures.

Capital Expenditure: An outlay that results in or contributes to the acquisition or construction of a capital asset.

Capital Financing: Money that is raised and spent to build or acquire a capital asset. Capital financing can include the proceeds of different types of debt: general obligation bonds, revenue bonds, certificates of participation or capital lease debt, and some forms of special or limited obligations bonds. Capital financing can also include annually levied taxes or revenues, capital reserves, impact fees, and other charges to property, grants, and other sources that are allocated and spent to help build and acquire capital assets. Capital financing raised through the issuance of debt must be repaid.

Capital Improvements: Major projects that typically involve the construction of or improvement/repair of buildings, roads, water, sewer, sanitary sewer, and other related infrastructure.

Capital Outlay: Expenditures that result in the acquisition of or addition to, short-lived general fixed assets.

Capital Project Fund: A fund established to account for the financial resources and costs associated with the construction of major capital facilities or other major capital improvements. The City typically establishes a Capital Project Fund for each separate bond issue.

Cash Flow: The net cash balance at any given point and how that cash balance changes.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses to earn interest revenue. Cash Management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to achieve the balance of the highest interest and return, liquidity, and minimal risk with these temporary cash balances.

Census: An official population count of all or part of a municipality by the federal government. An official census count determines the amount of revenue that the city receives from the State for certain major revenue sources.

Charges for Service: User charges for services provided by the City to those specifically benefiting from those services.

Chart of Accounts: A systematic structure for classifying similar financial transactions of the City.

Collective Bargaining Agreement (CBA): A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment) e.g., hours, working conditions, salary, fringe benefits, and matters affecting the health and safety of employees).

City of Wheaton

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Committed Fund Balance: Includes amounts that can only be utilized for the specific purposes determined by formal action of the City Council. Commitments may be changed or removed only by the City Council taking the same formal action that imposed the constraint originally.

Commodities: Items which, after use, are consumed or show a material change in, or an appreciable impairment, of their physical condition, and which are generally of limited value and characterized by rapid depreciation.

Component Unit: A component unit is a legally separate organization that a primary government must include as part of its financial reporting entity for fair presentation in conformity with GAAP. The Wheaton Public Library is a component unit of the City of Wheaton because the Wheaton City Council appoints the Library's Board of Trustees, approves the Library's tax levy and budget, and is ultimately responsible for any debt issued for the Library.

Comprehensive Plan: An official public document adopted by the local government as a policy guide to decisions about the physical development of the community. It is a general long-range physical plan.

Consumer Price Index (CPI): Measures the prices of consumer goods and is a measure of U.S. inflation. The U. S. Department of Labor publishes the Consumer Price Index every month.

Contingency: Funds accumulated for future purposes, or unplanned expenditures.

Corporate Property Tax: The Corporate Property Tax is the tax levied by the City on all property in the City that is subject to property taxation which is used or designated for general use, police pension, fire pension, and library services. In addition, the City levies a separate property tax on all eligible property within the City for debt service.

DACRA: A Municipal Enforcement System for officers and administrators to improve your current e-citation and adjudication processes.

Debt: A financial obligation from the borrowing of money.

Debt Limit: The maximum amount of outstanding gross or net debt legally permitted.

Debt Service: The payment of principal and interest on borrowed funds.

Debt Service Fund: A fund established to account for expenditures used to repay the principal and interest on debt.

Decouple: A term used to describe the situation where the State of Illinois may decide to disconnect its income tax rules and exemptions from the federal income tax rules and exemptions.

Deficit: Most commonly used to describe an excess of expenditures over revenues for a fiscal year. However, deficits are often planned for due to the use of accumulated monies for capital or other projects. In addition, municipalities often have accumulated cash balances that they intend to use to fund expenditures for a given fiscal year.

Department: An organizational unit responsible for carrying out a major governmental function, such as Police or Public Works.

Depreciation: The decrease in value of physical assets due to use and passage of time.

Division: An operating level of government within a department that manages the resources of related program activities.

Draft Budget: The preliminary budget document distributed to the City Council and available for inspection by the public which includes all the budgets proposed by each Department along with any additional major capital projects or changes in operating levels approved by the City Manager.

DUCOMM (DuPage Public Safety Communications): An organization providing regional police and fire dispatch services to many municipalities in the DuPage County area. The City of Wheaton is a member of DuComm and pays its share of annual fees to the organization which is located in both the police and fire department budgets.

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Elastic Revenues: Revenues that are responsive to change with economic conditions. Examples of elastic revenues include sales and use taxes, municipal utility tax, income tax, license and permit fees, and interest on investments.

Enterprise Fund: Used to account for operations that are financed and operated like private business enterprises - where the costs of providing goods or services are financed or recovered primarily through user charges.

Equalized Assessed Value (EAV): The value of property resulting from the multiplication of the assessed value by an equalization factor to make all property in Illinois equal to one-third of its market value.

Expenditures: Payment by the City for goods or services that the City has received or will receive in the future.

Expenses: Decreases in net total assets. Expenses represent charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges.

FICA (Federal Insurance Contributions Act): Monies paid to the federal government to fund future social security benefits as may be defined by the government in future years.

Fiduciary Funds: Funds that are used when a government holds or manages financial resources in an agent or fiduciary capacity.

Financial Plan: A multi-year, longer-range approach to assessing the City's revenue and expenditure needs which becomes the basics for formulation of the annual budget which by law must be adopted. The plan is developed by utilizing existing policies, objectives, assumptions, and accepted benchmarks and activity measures.

Firefighter Replacement Pay: A personnel account used in the Firefighting/Investigation organization of the City Budget to account only for the overtime earned by Firefighters who replace another Firefighter who can not work due to the use of a vacation day, sick day, or Kelly Day.

Fiscal Year (FY): Any consecutive twelve-month period designated as the budget year. Before 2019, the City's budget year began on May 1 and ended on April 30 of the following calendar year.

Fixed Assets: Assets of a long-term character that are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Forecast: The projection of revenues and expenditures usually for a period that is greater than one year based on clearly defined assumptions and predictions related to future events and activities.

Franchise Agreement: An agreement between the City and a utility setting forth the terms and conditions under which a utility, such as a cable company, may provide a service to residents. A franchise agreement often provides compensation to the City for the use of the public right-of-way by the utility company.

Full-Time Equivalent (FTE): A method of determining the total number of employees in terms of each position's number of hours when compared to a full-time employee. Full-time positions have an FTE of 1.00. A part-time position that works 60% of the hours that a full-time position would work would have a full-time equivalency of 0.60.

Fund: A set of accounts to record revenues and expenditures associated with a specific purpose.

Fund Accounting: A government accounting system that is organized and operated on a fund basis.

Fund Balance: The difference between assets and liabilities reported in a governmental fund. Changes in fund balances are the result of the difference between revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues. Fund balance is often used to describe the total available financial resources in a governmental fund.

GASB (Governmental Accounting Standards Board): An independent organization that has ultimate authority over the establishment of Generally Accepted Accounting Principles (GAAP) for state and local government. GASB members are appointed by the Financial Accounting Foundation (FAF); however, the GASB enjoys complete autonomy from the FAF in all technical and standard-setting activities.

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GAAP (Generally Accepted Accounting Principles): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Fund: The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. Most services provided by the City including police protection, fire protection, street maintenance and snow plowing, forestry, engineering, administration, and building and code enforcement are accounted for in this fund.

GFOA (Government Finance Officers Association): An organization representing municipal finance officers and other individuals and organizations associated with public finance.

GIS (Geographic Information System): A collection of information regarding parcels of land typically organized by property lines.

G.O. Bonds (General Obligation Bonds): Bonds that are backed by the full faith and credit of a municipality. The taxing power of local government is pledged in the covenant of one of these bond issues.

Goal: A long-term or short-term desirable development.

Government Fund Types: Funds that account for a government’s governmental-type activities. These funds are the general fund, special revenue funds, debt service funds, and capital projects funds.

Grant: Funds received by the City that are designated for specific projects. Many grants come from the State of Illinois as reimbursements for engineering and construction costs associated with specific projects.

Home Rule Municipality: A home rule municipality may exercise any power and perform any function of its government and affairs including, but not limited to, the power to regulate for the protection of public health, safety, morals, and welfare; to license; to tax; and to incur debt, unless preempted by the State of Illinois. A municipality is designated as a home rule municipality if its population reaches 25,000 or if the designation of home rule is approved by voters via a referendum.

ICMA (International City/County Management Association) and ILCMA (Illinois City/County Management Association): The professional and educational organization for chief appointed managers, administrators, and assistants in cities, towns, counties, and regional entities throughout the world. Since 1914, ICMA has provided technical and management assistance, training, and information resources to its members and the local government community. The management decisions made by ICMA’s nearly 8,000 members affect more than 100 million individuals in thousands of communities; from small towns with populations of a few hundred to metropolitan areas serving several millions.

IDFPR (Illinois Department of Financial and Professional Regulation): An agency of the State of Illinois responsible for, among other things, ensuring that the City of Wheaton is complying with all state laws and requirements related to the locally administered Police Pension Fund and Fire Pension Fund.

IMRF (Illinois Municipal Retirement Fund): State retirement system established for municipal employees other than sworn fire or sworn police personnel.

Income: A term used in proprietary fund-type accounting to represent: 1) revenues, or 2) the excess of revenues over expenses.

Infrastructure: Long-lived capital assets that normally are stationary and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, drainage systems, water and sewer systems, and lighting systems.

Interfund Transfer: A transfer of funds or assets from one fund to another without equivalent flows of assets in return and without a requirement for repayment.

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Internal Service Fund: A fund type used by state and local governments to account for the financing of goods and services provided by one department to another department, and to other governments, on a cost-reimbursement basis.

ISO (Insurance Services Organization) Rating: A rating that provides a measure of the readiness of the City's fire response for home insurance purposes. The City's ISO Rating is 2.

Kelly Day: A term used frequently in the firefighting industry to describe the situation where a firefighter must take an additional day off, usually within a defined period such as 27 days, so that the firefighter does not work more regular hours than allowed within that period.

Kilowatt-Hour: A kilowatt hour is a unit of measure used to describe the amount of electricity used by a homeowner, business, or other entity for a defined period. State law now requires that the utility tax imposed by the City for electricity be based on the number of kilowatt-hours used instead of the gross charges.

Land Vacation: A revenue account in the City's General Fund used to account for revenues received by the City and paid by those who receive City property or right-of-way for private use.

Levy: (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities, usually based on the assessed value of the property. (Noun) The total amount of property taxes imposed by the City for a specific year.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded in the future.

Liquidity: The amount of cash and easily sold securities a local government has at one time.

Major Fund: A classification given to a fund when the fund's total assets, liabilities, revenues, or expenditures/expenses are equal to or greater than 10% of the total Governmental Fund or Enterprise Fund total of that category (whichever category the fund belongs to) *and* 5% of the total Governmental and Enterprise total combined for that category. The General Fund is always classified as a Major Fund. Funds that do not pass this test are considered a Nonmajor Fund.

Mandate: A requirement from a higher level of government that a lower of government perform a task, usually to meet a particular standard, and often without compensation from the higher level of government.

Modified Accrual Accounting: A basis of accounting used by Governmental Fund types in which revenues are recorded when collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.

MFT (Motor Fuel Tax): The Motor Fuel Tax is a tax on fuel consumption imposed and collected by the State. Distribution of the tax to municipalities is based on the municipality's certified population. Wheaton's MFT revenue is recorded in a separate fund due to the restrictions on the type of expenditures that Wheaton may fund with MFT revenues.

Municipality: A term used to describe a unit of government in Illinois such as a village, city, or town.

Net Assets: The difference between assets and liabilities in a Non-Governmental Fund.

Nonmajor Fund: A classification given to a fund when the fund's total assets, liabilities, revenues, or expenditures/expenses are not equal to or greater than 10% of the total Governmental Fund or Enterprise Fund total of that category (whichever category the fund belongs to) *or* is not equal to 5% of the total Governmental and Enterprise total combined for that category. Funds that do pass this test are considered Major Funds.

Non-Operating Revenues: A classification of revenue that most commonly describes money received by one fund from another fund, such as monies received by the Municipal Garage Fund from the General Fund for the future replacement of vehicles. This category also consists of contributions made to a fund and charges received by a fund from another fund.

Nonspendable Fund Balance: Includes amounts that are not in a spendable form or are legally required to be maintained intact.

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NPDES (National Pollution Discharge Elimination System): The NPDES is the U.S. Environmental Protection Agency’s permit program that controls water pollution by regulating point sources that discharge pollutants into the waters of the United States.

Obligations: Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities but also encumbrances not yet paid.

Operating Budget: A financial plan which presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

Operating Expenses: Expenses that are directly related to service activities.

Operating Revenues: Revenues that are directly related to service activities, e.g., user charges, fees, or taxes.

Ordinance: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Pension: Future payments made to an eligible employee after that employee has left employment or retired. Pensions for police officers and firefighters are based on the number of years of service working for the City and the employee’s rate of pay at the time the employee either left employment or retired.

Pension Obligation Bonds (POBs): These are taxable bonds that some state and local governments have issued as part of an overall strategy to fund the unfunded portion of their pension liabilities by creating debt.

Per Capita: Per capita is a term used to describe the amount of something for every resident living within the City.

Performance Indicators: Specific quantitative and qualitative measures of work performed as an objective of the department.

Portfolio: A list of investments for a specific fund or group of funds.

Private Sector: Businesses owned and operated by private individuals, as opposed to government-owned operations.

Public Hearing: An official forum called to solicit input from residents, businesses, and other stakeholders regarding a topic, plan, or document. Illinois State law requires municipalities to hold a public hearing on the budget for the coming fiscal year before the budget is approved by the Council.

Public Sector: The policies and procedures as conducted by local governments, states, and the federal government.

Property Tax: A tax based on the assessed value of real property. (See also Corporate Property Tax)

Proprietary Fund Types: The classification used to account for a city’s ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal services funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government’s business and quasi-business activities are accounted for through proprietary funds.

Referendum: The submission of a proposed public measure, law, or question, which has been submitted by legislature, convention, or council, to a vote of the people for ratification or rejection.

Request Budget: The draft budget document that excludes any additional requests for new programs or services.

Restricted Fund Balance: Includes amounts that can be utilized only for specific purposes imposed by external parties (i.e., creditors, grantors, contributors) or laws or regulations of other governments or by law through constitutional provisions or enabling legislation.

Restricted Net Assets: May only be utilized for the specific purposes stipulated by an external resource provider, constitutionally, or through enabling legislation.

RFP (Request for Proposal): A document used to request specific information from vendors regarding the scope of goods or services they can provide to meet a specific need of the City as well as their proposed cost of providing those goods or services.

Reserves: An un-appropriated source of funding that can be utilized to meet unexpected budgetary needs.

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Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Revenues: Funds or monies that the government receives. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, interest income, and nonoperating monies.

Sanitary Sewer Overflow (SSO): Unintentional discharges of raw sewage from municipal sanitary sewers into the water systems, which happen in almost every system. SSOs have a variety of causes, including but not limited to severe weather, improper system operation and maintenance, and vandalism. EPA estimates that there are at least 40,000 SSOs each year.

Short Year (SY): A consecutive shortened period designated as the budget year. The City's budget year begins on May 1 and ends on December 31 of the calendar year.

Special Revenue Funds: Funds used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government and which therefore cannot be diverted to other uses.

SSA (Special Service Area): An area of property legally designated by the City that provides a means for the City to levy and raise property taxes only from those properties within the area for services that specifically benefit the area subject to taxation. The City has three active Special Service Areas for which a separate property tax is levied.

Statute: A written law enacted by a duly organized and constituted legislative body.

Surplus: The amount of remaining funding from a budget appropriation after all liabilities have been paid.

Sworn: A term used to describe fire and police personnel who are hired by the Board of Fire and Police Commissioners.

Tax Levy: The total amount of money to be raised by property taxes for corporate operating, debt service purposes, or special service areas.

Tax Rate: The amount of property tax levied for each \$100 of assessed valuation.

TIF (Tax-Increment Financing): A redevelopment tool available for use by municipalities where the City's cost of assisting with capital improvements and development or redevelopment of properties within the legally designated area are funded by the future property tax, sales tax, or other types of revenue that were generated with those capital or development/redevelopment improvements.

TIF District: An area of property within the City legally defined by a municipality that meets all the requirements to be eligible for TIF.

Transfers: Most typically used to describe the transaction when one fund sends money to another fund, such as the General Fund sending money to the Health Insurance Fund.

Trust and Agency Funds: Funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Unassigned Fund Balance: Includes any remaining fund balance not contained in any other classification and is only applicable to the General Fund.

Unreserved Fund Balance: The portion of a fund's balance that is not legally restricted for a specific purpose.

Unrestricted Net Assets: The remaining portion of net assets that is neither restricted nor invested in capital assets (net of related debt). Are generally available for use by the City.

Utility Tax: A tax levied by the City on the customers of various utilities such as electric, natural gas, and telecommunications.

Web Page: An internet site that provides information and services and a means of communicating. The City's website provides a significant amount of information and services that residents can access 24 hours a day and seven days a week.

City of Wheaton

Glossary of Acronyms

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ACFR - Annual Comprehensive Financial Report
 ADA - Americans with Disability Act
 AED – Automated External Defibrillator
 APA - American Planning Association
 ARPA – American Rescue Plan Act
 ASCE – American Society of Civil Engineers
 ASPA – American Society for Public Administration
 AWWA – American Water Works Association
 BFPC – Board of Fire & Police Commission
 BRIC – Building Resilient Infrastructure & Communities
 CARES Act – Coronavirus Aid, Relief, and Economic Security Act
 CBA – Collective Bargaining Agreement
 CBD – Central Business District
 CDL – Commercial Driving License
 CFA – Computerized Fleet Analysis
 CIP – Capital Improvement Plan
 CO2 – Carbon Dioxide
 COD – College of DuPage
 COVID-19 - Coronavirus Disease 2019
 COW – City of Wheaton
 CPI – Consumer Price Index
 CPR – Cardiopulmonary Resuscitation
 CSO – Community Service Officer
 CUSD 200 – Community Unit School District 200
 CWC10 – City of Wheaton Channel 10
 CY – Calendar Year
 DCEO – Department of Commerce and Economic Opportunity
 DCSO – DuPage County Sheriff Office
 DEA – Drug Enforcement Administration
 DJOA – DuPage Juvenile Officers Association
 DU-COMM – DuPage Public Safety Communications
 DUI – Driving Under the Influence
 DuJIS – DuPage Integrated Justice Information System
 DWA – Downtown Wheaton Association
 DWC – DuPage Water Commission
 EAV - Equalized Assessed Value
 EMS- Emergency Medical Service
 EPA – Environmental Protection Agency
 ERP – Enterprise Resource Planning
 ESRI – Environmental Systems Research Institute
 FD – Fire Department
 FEMA – Federal Emergency Management Agency
 FICA – Federal Insurance Contributions Act
 FOIA – Freedom of Information Act
 FTE - Full-Time Equivalent

City of Wheaton **Glossary of Acronyms** **Calendar Year 2026 Budget** ---

FY – Fiscal Year
 FYE – Fiscal Year End
 GAAP - Generally Accepted Accounting Principles
 GAAS – Generally Accepted Auditing Standards
 GASB - Governmental Accounting Standards Board
 GFOA – Government Finance Officers Association
 GIS - Geographic Information System
 GO Bonds – General Obligation Bonds
 GPS – Geographic Positioning System
 HMO - Health Maintenance Organization
 HR – Human Resources
 HVAC – Heating, Ventilating and Air Conditioning
 IAFF – International Association of Fire Fighters
 ICC – International Code Council
 ICMA - International City/County Management Association
 ICSC – International Council of Shopping Centers
 IDOI – Illinois Department of Insurance
 IDOR – Illinois Department of Revenue
 IDOT – Illinois Department of Transportation
 IDPH – Illinois Department of Public Health
 IEPA – Illinois Environmental Protection Agency
 IGFOA – Illinois Government Finance Officers Association
 IIT – Illinois Institute of Technology
 ILCMA – Illinois City/Council Management Association
 ILCS - Illinois Compiled Statutes
 ILEAP – Illinois Law Enforcement Accreditation Program
 IML – Illinois Municipal League
 IMRF - Illinois Municipal Retirement Fund
 IOUE Local 150 – International Union of Operating Engineers Local 150
 IPBC – Intergovernmental Personnel Benefit Cooperative
 IPELRA – Illinois Public Employer Labor Relations Association
 IPPFA – Illinois Public Pension Fund Association
 ISO - Insurance Services Organization (Rating)
 IT – Information Technology
 ITE - Institute of Transportation Engineers
 IWCC – Illinois Workers’ Compensation Commission
 JARC – Jobs Access & Reverse Commute Program
 J.U.L.I.E. – Joint Utility Locating Information for Excavators
 LAFO – Local Agency Functional Overlay
 LED – Light Emitting Diodes
 LEADS – Law Enforcement Agencies Data System
 LGDF – Local Government Distributive Fund
 LPR – License Plate Recognition
 MABAS – Mutual Aid Box Alarm System
 MAP – Metropolitan Alliance of Police

City of Wheaton
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MDT – Mobile Data Terminal
MFT - Motor Fuel Tax
MS4 – Municipal Separate Storm Sewer System
NEMERT – North East Multi-Regional Training
NFPA – National Fire Protection Association
NO2 – Nitrogen Dioxide
NPDES - National Pollution Discharge Elimination System
NPELRA – National Public Employer Labor Relations Association
NRC – Neighborhood Roll Calls
NSPE – National Society of Professional Engineers
OPEB – Other Postemployment Benefits
OSHA - Occupational Safety and Health Administration
PACE – Suburban Bus Division of the Regional Transportation Authority
POBS - Pension Obligation Bonds
PD – Police Department
PPERS – Police Pension Employees Retirement System
PPO – Preferred Provider Organization
PR – Public Relations
PSR – Police Service Representative
PT – Part Time
RFP - Request for Proposal
ROT – Retailer’s Occupation Tax
SBOC – Suburban Building Officials Conference
SCADA – Supervisory Control & Data Acquisition System
SFY – State Fiscal Year (July 1 to June 30)
SSA – Special Service Area
SSO - Sanitary Sewer Overflow
STP – Surface Transportation Program
SUV – Sport Utility Vehicle
TIF – Tax Increment Financing
VoIP – Voice over Internet Protocol
WMB – Wheaton Municipal Band